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"THE ACCOUNTANTS' LIBRARY."

VOL. XXI.

MUNICIPAL ACCOUNTS

BY

JOHN ALLCOCK,

City Treasurer and Controller, Cardiff;

Fellow of the Society of Accountants and Auditors (Incorporated).

SECOND EDITION.

London:

Gee & Co. (Publishers) Ltd., 34 Moorgate Street, E.C.

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EDITOR'S PREFACE.

THE object of the series of handbooks published under heading of THE ACCOUNTANTS' LIBRARY is to provide, at a reasonable price, detailed information as to the most approved methods of keeping accounts in relation to all the leading classes of industry whose books call for more or less specialised treatment. No such series has hitherto been attempted; but there exist, of course, numerous separate works dealing with the accounts of one particular class of undertaking. These separate works are, however, for the most part either too expensive, or too superficial to answer the purpose that is particularly aimed at by THE ACCOUNTANTS' LIBRARY, which is intended to supply the student with that specialised information which he may require, while at the same time affording to the trader, banker, or manufacturer who is not in a position to secure the fullest information for his purpose, knowledge which can hardly fail to be of the very greatest assistance to him in the correct keeping of his accounts, upon a system specially adapted to his requirements, and therefore involving a minimum expenditure of labour. It is expected that the series will also be found of material assistance to bookkeepers of all classes.

Without aiming at giving an exhaustive account of the manner in which each separate business is conducted, the technical points in connection with each industry will receive as much attention as is necessary in order fully to elucidate the system of accounts advocated, while each volume will be the work of one who has made that particular class of accounts more or less a speciality. It is obvious, however, that to enable the necessary ground to be covered in the space available, it is incumbent to assume upon the part of the reader a certain knowledge of general bookkeeping. The extent of the knowledge assumed will vary according to the nature of the class of accounts considered. For example, in the volumes on "Bank Accounts" and "Shipping Accounts," a thorough acquaintance with ordinary double-entry bookkeeping is not unnaturally assumed; but in the case, for instance, of "Auctioneers' Accounts," and other similar volumes, such explanations are included as will enable the ordinarily intelligent reader fully to grasp the methods described even although his knowledge of bookkeeping may be of an elementary description. These explanations are, doubtless, superfluous as far as accountants are concerned, but are necessary to make the volumes of value to the majority of those specially engaged in these particular industries.

The whole series, comprising fifty-one volumes, forms a most valuable and complete library, dealing, at the hands of specialists, with practically every class of accounts, and illustrating the application of the theory of double-entry as described in general works on bookkeeping.

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INTRODUCTION.

IN devising a system of Municipal Accounts, it should be borne in mind that details which are perfectly clear to the Borough Treasurer and his staff (dealing, as they are, with these matters day by day) may be difficult for members of the Town Council to follow, and as an important part of their duty is to authorise the payment of accounts, often for large sums, it is necessary, for the highest fulfilment of the Borough Treasurer's duty, that he should so arrange matters as to give the maximum information without unduly burdening his department with work of a purely clerical, and, may be, unnecessary character. And throughout this short work an attempt has been made to keep this object in view; for the more concisely the accounts are kept, so long as this is not carried to excess, in the same degree will be increased the knowledge of members of the Town Council on matters of municipal finance, the facility with which the Treasurer's duties are performed, and also the convenience of the Auditors.

In some towns the chief financial officer is styled the Borough Accountant, in which case the Borough Treasurer is not an *executive* officer, but the Corporation banker *only*; he has no voice in the management of the department, and is in exactly the same position as the banker to any other large undertaking.

Corporations, generally speaking, are embracing opportunities as they arise of conferring the title of Borough Treasurer on the chief executive financial officer. Throughout this work the term "Borough Treasurer" includes Borough Accountant, or any other name by which the chief executive financial officer may be known.

MUNICIPAL ACCOUNTS.

CHAPTER I.

ORDERING GOODS AND PRELIMINARY MEASURES RELATING TO ACCOUNTS.

FINANCIAL CONTROL.

IT is an important matter in connection with the administration of the Finance Department of a Municipality that such a method of control should be introduced as will guarantee the thorough checking of all accounts before the same are presented to the various Committees of the Town Council for payment.

Departments—Administrative and Executive.—

The departments of a Municipal Corporation may be divided into two kinds, the purely administrative—viz., those of the Town Clerk, Borough Treasurer, Medical Officer of Health, Director of Education, &c.—and those created for the carrying out of works—viz., Borough Engineer's, Water, Gas, and Electrical Engineer's Departments, &c.

Requisition Book (Form No. 1).—

Supplies which are required by any officer should be reported to the Committee having charge of that department or particular work, so that they may authorise orders to be issued.

I am aware that a regulation of this description does not always appeal to officers who are charged with the ordering of goods, but in all cases where it is possible this proposal should be carried into effect, otherwise the Committees are only made wise *after the event*—viz., when the accounts are presented for payment. This is too late.

This regulation, which is accompanied by excellent results, need not be made at all irksome, so long as it is carried out in *principle*. Small supplies required immediately could be obtained on the authority of the Engineer, or other officer concerned, and reported at the next meeting of the Committee.

With the many branches of municipal enterprise, embracing the construction and repairs of Roads, Footpaths, Sewerage Works, Drainage, Hospitals, Pleasure Grounds, &c., together with large trading undertakings—viz., Gas, Water, and Electricity Works—it is very necessary that a system should be kept constantly in working order, so that—

(*a*) All goods ordered may be officially sanctioned.

(*b*) The records should be of such a character as to enable the Finance Department to intelligently check the accounts, not only as to *prices*, but *quantities*.

Form of Order (Form No. 2).—

This form is in triplicate—Counterfoil, Order, and Account.

The order signed by the responsible officer states where the goods are to be delivered, and that when the order is completed an account is to be rendered on the attached form *to the Borough Treasurer*.

TRADESMEN'S ACCOUNTS.

As the tradesmen use the numbered forms supplied, a ready means of reference is instituted between the accounts and the orders issued. This is of extreme value on balancing and closing the books.

The counterfoils in respect of all accounts delivered should be regularly marked off with a distinctive stamp, indicating that the accounts have been dealt with.

Liabilities Circular (Form No. 3).—

A list of all unstamped counterfoils should be made, and the above circular sent to the firms concerned. On receipt of the accounts a special effort should be made to check them as speedily as possible, marking the counterfoils where orders were only partly fulfilled to the end of the financial year, as, of course, there is a possibility that the firms may eventually render their account *in full*, and this must be guarded against.

The risk of paying an account twice is very much minimised by the use of an official account form, as any bill rendered on an unofficial form immediately arrests attention, and the necessary inquiries are duly made.

Accounts Sent to Other Departments Book (Form No. 4).—

As the accounts are received each day, they should be recorded in the above book, sent to the department concerned, and marked off when returned.

The complete history of the account is within the knowledge of the Borough Treasurer, from the rendering of the account to payment, and he is thus enabled to obtain an intelligent and effective grasp of the finances of the Corporation.

CHAPTER II.

CHECKING ACCOUNTS.

THE means adopted vary with the accounts under consideration. Ordinary Establishment Charges, Printing, Stationery, Advertising, &c., are all capable of being checked very satisfactorily; but it is in dealing with the accounts for Stores supplied that the difficulties, if any, will arise.

DEPOT ACCOUNTS.

A Municipal Corporation of even moderate size is possessed of a general builder's and contractor's stock, valued at from £7,000 to £10,000, and also stocks of most varied and valuable character belonging to Water, Electric Lighting, Gas, and Tramways Departments, and, as these are being constantly used and fresh supplies ordered, leakage may take place, unless great care is exercised.

Although I may be trespassing in a measure on the chapter devoted to Works Accounts, I think it will be convenient at this point to trace the checking of an account, say, for 100 tons of granite.

On receiving the railway company's advice that the trucks are ready to be unloaded, the Storekeeper would arrange for this to be done at once.

The quality, size, &c., of the stone being satisfactory, the trucks would be passed over the truck weigh-bridge, and the weight checked, any discrepancy being immediately notified to the contractor.

Stores Day Sheet Inwards (Form No. 5).—

Assuming the weight to be correct, the trucks would be unloaded and the entry made on the Stores Day Sheets. This sheet, to which further reference is made in connection with Works Accounts, should be sent weekly to the Finance Department, in order that the entries may be posted in the Treasurer's books.

All accounts for supply of stores are checked from the records contained on the Stores Day Sheets (Inwards).

The next step would be taken on the rendering of the account to the Borough Treasurer by the contractor. On receipt of this a record would be made of the particulars in the Accounts sent to Other Departments Book (Form No. 4), already referred to, and the Engineer, if satisfied with the quality of the material, would sign the account and return it to the Borough Treasurer.

PRICES.

The account is then checked as to accuracy of charge. The prices are obtained from either (1) the schedule of prices attached to the annual contracts entered into under the seal of the Town Council; or (2) special estimates which have been submitted to and approved by the Committee.

HORSE HIRE ACCOUNTS.

Where Corporations carry out their own work without the intervention of contractors, it follows that, in addition to the stud of horses maintained by the Town Council, a number must be hired. The force of this is very apparent, as it would be a most extravagant procedure to purchase horses and carts to cope with the maximum work of a town, as during ordinary times, when the pressure of work was not so great, a waste would necessarily result.

Hired Horses Order Book (Form No. 6).—

This form is issued each evening by the Borough Engineer, notifying the horse contractors his requirements for the next day. A record is made on the counterfoil of the number of horses actually supplied.

Daily Return of Horses and how employed (Form No. 7).—

This form is for the purpose of analysis. The actual time the horses have been engaged is entered in the columns provided, and a monthly analysis is made on the same lines, the number in the aggregate agreeing with the Contractor's Account, which, on being checked, is returned, so that it may be made out in detail, as already mentioned.

A detailed analysis is made, entered in the Horse Hire Journal, and posted to the Works Cost Accounts.

The whole of the accounts are reviewed by the Finance Committee, who, having authorised the payment of bills for their own particular department, then pass a resolution recommending the Town Council to authorise the Borough Treasurer to sign cheques for the various tradesmen's and contractors' bills.

CHAPTER III.

PRESENTATION OF ACCOUNTS TO COMMITTEES FOR APPROVAL.

ACCOUNTS PAID.

THERE are many payments of a permanent character—viz., Interest and Repayment of Loans, Salaries, Wages, &c.—which become due between Committee meetings, and, although cheques for these are frequently provided in advance of the due date, this cannot apply to all, and to meet these cases authority is given to the Borough Treasurer by the Town Council, subject to the signing of Bank orders, to draw cheques for these amounts, the same being reported to the Committees concerned at their next meeting *as paid accounts.*

ACCOUNTS TO BE PAID.

The whole of the remaining accounts are embraced under this heading, and are entered in a book known as the Orders on the Treasurer.

Orders on Treasurer (Form No. 8).—

This book is the posting medium for practically the whole of the expenditure side of the Income and Expenditure Ledger (Form No. 12), and the care bestowed on the clear and careful preparation of this book not only enables the members of the Town Council to intelligently follow the accounts, but it materially assists in the easy working of the whole system. Too

much care cannot be exercised in entering up this book, and if it is done under the supervision of an experienced clerk, much difficulty will be removed, which otherwise would undoubtedly be encountered in the later stages.

Treasurer's Schedule of Cheques (Form No. 9).—

In order to obviate the unnecessary work which would be entailed in drawing a cheque for each tradesman for each Committee to which he may have rendered service or supplied goods, an analysis is made in a book known as the Treasurer's Schedule (Cheques).

An example has been given in this form showing the exact operation—viz., the gathering together of all the payments due to each person, and also giving a total for each Committee, which latter figures agree with the orders on Treasurer submitted to such Committee and signed by the Chairman.

Bank Order (Form No. 10).—

When the whole of the accounts which have been passed by the Committees have been treated in this manner, the Bank Order may then be written by copying the names and amounts from the Treasurer's Schedule of Cheques.

CHAPTER IV.

CHEQUES.

Cheque (Form No. 11).—

It is provided by the Municipal Corporations Act, 1882, Section 141, as follows:—

An Order of the Council for payment of money shall be signed by three members of the Council, and countersigned by the Town Clerk.

This is still interpreted in some towns as meaning that *each cheque* must be so signed. Such, however, is not the case, as the Order may embrace as many cheques as may be desired.

The Order is addressed to the Banker, and, where separate Banking Accounts are kept for each fund, it is advisable to send an Order Sheet for each, containing a detailed list of all cheques which the Borough Treasurer is authorised to draw.

It may here be mentioned that where the Treasurer is a bank manager and the Executive Financial Officer is appointed Borough Accountant it is still possible to have the same system for drawing cheques, by substituting the name of the Treasurer for that of the bank, and that of the Borough Accountant for the Borough Treasurer.

Where this system has been adopted it is found eminently businesslike, three members of the Council and the Town Clerk sign the Bank Orders for the total number of cheques, and this is a great saving of valuable time. Moreover, there is not the

slightest element of looseness introduced, as the schedules of cheques agree in the aggregate with the total amount of accounts approved for payment, and the Treasurer is instructed, as will be seen by reference to the Order Sheet, to pay only those cheques mentioned in the list and signed by the Borough Accountant.

In some towns one Banking Account only is kept, the Bank Book being provided with Analysis columns, so that the cheques paid by the bank and the income paid into the bank may be analysed in respect of the separate funds; on the other hand, many Corporations prefer a separate Banking Account and Pass Book for each fund. And, although I do not wish to criticise the first-mentioned system, I can say, from a knowledge of both, that I very much prefer the latter, which ensures greater clearness; and, further, there is no question of the analysis of the Banking Account being postponed until the figures are absolutely required. This, I fear, is likely to obtain, especially during a busy time, and I think it preferable as far as possible to draw cheques on the funds out of which they are actually payable, thus settling all these points as they arise.

Nor is one Banking Account any advantage, so far as charging or allowing interest is concerned, as arrangements can be made with the bankers to charge or allow on the net daily overdraft, or balance in hand, as the case may be.

The funds out of which cheques are payable by a Municipal Corporation are—

Borough Fund.
General District Fund.
Technical Instruction Fund.
Exchequer Contribution Account.
Consolidated Loans Fund.

Police Pension Fund.
Private Improvements Fund.
Electric Light Revenue Account.
Electric Light Capital Account, &c.

There may be others—viz., Burial Board, Gas, Water, Tramways, &c.—but those here mentioned will be sufficient for present purposes.

The whole of the accounts passed by the Committees would relate to the foregoing funds, and a Cheque Book would be required for each of the more important—viz., Borough and District Funds, &c.—but for those where the cheques were not numerous, the name of the fund on the cheque could be filled in as required.

It is recommended that a cheque be drawn on each fund, payable to the Borough Treasurer, in respect of all accounts amounting to £2 or under. These accounts would then be paid in *cash*.

CHAPTER V.

INCOME AND EXPENDITURE LEDGER

(Form No. 12).

In publishing the annual Abstract of Accounts, it necessarily follows that a very minute analysis must be made of the whole of the accounts which have been paid, or in respect of liabilities which have been incurred, and also that the income should be analysed under convenient headings, and that from year to year, in order that correct comparisons may be made, the plan adopted should be consistently (though not slavishly) followed, otherwise the statistical value of the Abstract will in a measure be lost.

As this analysis must be completed before the Abstract can be published, it is recommended that it should be dealt with as ordinary current work month by month, so that detailed information may be afforded in reply to the questions which are constantly being addressed to the Treasurer by Committees of the Town Council, and also as being an important element in the accounts being up to date; and the Ledger now under consideration brings about this desirable condition.

This book is practically of a twofold character, that portion up to and including the column for the *Amount of Account* being the debit side of an ordinary General Impersonal Ledger, and taking the place of a book of this description; while the

remaining columns take the place of an Analysis Ledger, with an obvious saving of time, inasmuch as it is not necessary to recopy the details given in the first five columns.

The lists of accounts passed by the Committees for payment are posted into the Income and Expenditure Ledger from the Orders on Treasurer.

Each account should be endorsed with the head of service to which it has to be charged, and care must be exercised in posting, in all cases where debits are made to more than one Impersonal Account, that the total of the items thus posted agrees with the amount of the account passed by the Committee.

Transfers from General Works Account should be made to the various Impersonal Accounts monthly, in order that the periodical reports on expenditure as compared with estimates may be compete.

It will be noted that the income side of this Ledger is provided with Folio columns and Cash columns only. The Impersonal Accounts are so subdivided that it very rarely happens that one account takes income from more than six or seven different sources.

The income is posted direct from the debit side of the Debtors' Ledger and folioed the one to the other, so that in case a difficulty arises in balancing the books the detailed items may be checked with great facility. In some towns, a General Ledger is kept without Analysis columns, in which the whole of the expenditure and income is entered in detail; but I think that so long as the references are complete, it is absolutely unnecessary to recopy all these items in detail, and I have always felt that this is expenditure of labour with no adequate return, for, in addition to this, the work of analysis *must be performed* for the publication of the Abstract of Accounts.

CHAPTER VI.

COST ACCOUNTS.

Of late years there has been much activity in the direction of Municipalities executing many of the works which formerly were undertaken by contractors.

Works Departments have been created by some large authorities for the construction and maintenance of works without the intervention of contractors.

Besides entirely new work, a very considerable sum of money is spent each year in the maintenance and upkeep of Roads, Footpaths, and Sewers, and the ordinary work of a Municipality; and it may safely be said, where Cost Accounts are kept for the whole of these works, the Committees have a much more intimate knowledge of current matters than would otherwise be the case.

The component parts of the Cost Accounts are :—

Materials.

Wages.

Cartage, or Stables Charges.

Use of Plant.

Establishment Charges.

The general principle underlying Works Accounts may be stated as follows :—

Materials, Wages of Workmen, Cartage or Stables Charges, Plant, and Establishment Charges are all posted to the debit of separate accounts in the Income and Expenditure Ledger, and transferred at balancing time to General Works Account, which is then credited with the cost of Works appearing in the accounts in the Works Cost Ledger, and is balanced by this means, as per example in Appendix (Form No. 12A).

The Wages of Carters are transferred from Team Labour Account to Stables Account, and Stables Account is eventually transferred to the debit of General Works Account.

The columns in the Income and Expenditure Ledger are used for the purpose of apportioning the component parts of Works Account between the Committees chargeable, as explained later in connection with the Monthly Report on the Estimate and Expenditure.

MATERIALS.

Materials Inwards Sheet (Form No. 5).—

The Storekeeper should be notified of all goods ordered, so that he may make arrangements to receive them—they should be accompanied by an Invoice or Delivery Note.

He will then enter the goods on the Goods Inwards Sheets, and forward them to the Treasurer, together with all papers relating thereto—viz., Invoices, Delivery Notes, &c.—in order that the tradesmen's accounts may be checked, and the debits posted to the Stock Ledgers.

Request for Supplies and Delivery Note (Form No. 13).—

This form is in triplicate, and books containing one hundred forms are issued as required to the responsible foremen.

The counterfoil remains in the book; the second part is the order to the Storekeeper to issue the supplies required; and the third part is the Delivery Note from the Storekeeper to the job, and this is signed on receipt of the goods by the foreman in charge, and handed in by the carter to the Storekeeper at the end of the day's work.

Stores Day Sheet Outwards (Form No. 14).—

When the Stores Day Sheets are sent at the end of each week to the Borough Treasurer, the signed Delivery Notes accompany them, and, before posting into the Official Accounts of the Corporation, the entries are thoroughly checked.

By this means it is possible in case any dispute arises—as, for instance, in a Private Improvement Account—to satisfy the party who is called upon to pay the account that not only is it accurately made out according to the returns, but that the returns are such as may be relied upon.

Stock Accounts should be kept for each different kind of material, and the accounts posted regularly from an analysis of the Day Stores Sheets. It will undoubtedly happen at balancing time that the balance, as shown by the individual Stock Accounts, will not be exactly represented by the amount of stock on hand. This is accounted for, in the case of earthenware, by breakages, and in the case of road materials by the fact that materials weighed out in cart loads of, say, 1 ton 6 cwts. each, will not in total agree with the weight of a number of trucks of a certain weight each, and these points must be taken into consideration.

The annual stocktaking should be carried out jointly by assistants representing the Treasurer, and also the department concerned. Stock should also be frequently "tested" during the year, and, if care is taken to bring the value on hand into agreement with the Ledgers in all cases where stock is running low, it will be found for all practical purposes that a good and efficient control is obtained over the Stores.

Analysis of Materials Outwards (Form No. 15).—

In order to save time in posting to the Cost Accounts an analysis is made on this form—only part of the form is submitted, as in actual practice it is very large, but enough will be found in the form to illustrate the method adopted.

Actual experience must be allowed to decide the headings necessary, but where an actual Works Department exists, it will invariably be found necessary to provide for almost every head of service, in addition to which there should be provision for gathering together all materials to be charged to outsiders under the heading "Recoverable Accounts."

It is also necessary to carefully note the quantities of materials taken out of Stock in a rough state, and on which masons operate, such as, for instance, York Flagstones, Kerbs, &c., which, of course, are reduced in size when the mason has finished his work of preparing the stones for use.

The columns on the Analysis Sheets are then cast and the aggregate agreed with the value of Stores taken from Stock, as per Materials Outwards Sheets.

Journal (Form No. 16).—

The totals just referred to are entered into the Journal, which is the posting medium for the Cost Accounts, and the amounts are entered in the "Materials" column to the debit of the respective accounts.

WAGES.

Time Sheet (Form No. 17).—

Every workman should be provided with a Weekly Time Sheet. This will contain the daily record of his work, showing the class of work, where it was executed, and the various columns leading to the total due to the workman.

A further column is provided headed "Account to be Charged."

It is found convenient to have india rubber stamps for the principal accounts, or an alternative method is to either denote the account by a letter or a number, or both. For instance, Highway Repairs could be known throughout the analysis as "A," Paving Footpaths "A 1," Repairing Macadam Carriageways "A 2," &c.

Each sheet is to be signed by the foreman in charge, signifying that the whole of the time stated thereon has been actually worked, and here it may be added that periodically a complete check on wages should be instituted by calling at irregular intervals for the Timekeeper's Time Book, and by this means obtain a complete check upon the Time Sheets for that particular week.

Analysis Sheet Wages.

The method adopted in analysing materials is followed with regard to wages (see Form 15).

The form is provided with headings for the whole of the accounts chargeable, with the addition of columns for any wages recoverable from outsiders, under the heading "Recoverable Accounts."

The total wages chargeable to each head of service is journalised and posted therefrom to the Cost Account concerned.

CARTAGE, OR STABLES CHARGES.

It is necessary to keep a Stables Account just as distinct as if it were a trading undertaking of the Corporation, as, for instance, gas, electric light, tramways.

The items to be debited to Stables Account are as follows:—

Carters' Wages.

Provender, Corn-crushing, and Chaff-cutting.

Shoeing.

Cleaning Horses, Stables, &c.

Rent of Grazing Lands (if any).

Repairs to Harness.

Repairs to Wagons, Vans, &c.

Gas, Electricity, Water, and Miscellaneous.

Stud Renewals Fund (say, 12½ per cent. on £..... value of ..... Horses at £..... each).

After crediting any items of miscellaneous income, the balance is distributed over the accounts concerned according to user. A convenient practice is to charge for stable services on the experience of the previous year. It may happen that during the year in question the actual cost per day for horse, cart, and man will vary slightly, it may be a little more or less, owing to variation in price of fodder, and for other reasons. It is, however, clear that the rate to be charged must be fixed at the beginning of the financial year, otherwise it would be impossible during the year to render any statement as to cost, or to keep up to date with the Prime Cost Accounts.

The method which has been found convenient where the charge per day during the year has been slightly under the actual cost, is to debit to the two principal accounts concerned,

say, Cleansing Macadam Streets, and Removal of House Refuse or Scavenging Account.

In those years where the charge per day works out slightly less than the charge made throughout the year, this naturally results in a surplus on the Stables Account, which I suggest should be carried to the credit of Stud Renewals Account.

The actual working of a Stables Account for five or six years discloses the fact that although 12½ per cent. depreciation on the value of horses will practically pay for all stud renewals, yet, notwithstanding this, the transfer of £100 or £200 to Stud Renewals Account is found very helpful in providing additional horses.

With reference to the analysis of Carters' Wages, these are abstracted on special sheets, and each account concerned debited with a charge combining hire of horse and cart, as well as the carter's wages.

It should also be noted that the charge per day for use of steam rollers and steam motors is calculated on similar lines to Stables Charges.

PLANT.

Use of Plant.—

When machinery of considerable value is used on any particular work, a definite charge per day based upon past experience should be made, but in almost all works there are a very large number of items of plant which must be regarded as a whole, and to which the ordinary methods of a percentage charge must apply. To keep a detailed account of all the tools and timber necessary on works of even ordinary dimensions would entail a considerable amount of bookkeeping, and the result would not be worth the cost of labour expended thereon.

It is the Storekeeper's duty to make returns on separate sheets of all plant issued from stores. Having regard to the

value of the plant and the period during which it was in use, a price is fixed to be charged to the account in question; the accounts concerned are duly debited and "Plant Account" credited.

ESTABLISHMENT CHARGES.

The usual items debited to establishment charges are:—

Proportion of Salaries.

Timekeeper's and Yardmen's Wages.

Rent, Rates, Taxes, and Insurance.

Gas, Water, and Electric Light.

Repairs and Maintenance of Depôts.

Sinking Fund Instalments.

Interest on Corporation Stock, or Loans, &c.

This account will be credited month by month with the amounts charged to the various heads of service. The rate of charge necessarily varies from time to time, as the standing charges remain practically the same, whether the executive department is extremely busy or merely engaged in keeping pace with the ordinary work of the department. Mistakes which may arise from this variation must be guarded against, and, in fixing the rate to be charged, due consideration must be given to the whole of the surrounding conditions.

It is just possible that even in the middle of a year it may be necessary to alter the rate charged. This can easily be done without any complications arising, but the assistant in charge of the accounts must be very watchful to see that the total Establishment Charges is practically equalled by the amounts he is charging to the individual heads of service. If at any time there should be any marked difference between the debits and credits on this account, attention should be called to it, and, if necessary, an amended rate fixed.

CHAPTER VII.

ESTIMATE AND EXPENDITURE (Form No. 18).

SOME time prior to the Finance Committee being called upon to recommend a rate of a certain sum in the £ on the rateable value of the Borough, the various Committees of a Municipal Corporation make estimates of the amount they will require to carry on their work for the period which the next rate covers.

A monthly report should be submitted to each Committee, showing the position of their finances.

Committees do not care to be saddled with the responsibility of increasing rates, and if extravagant expenditure is indulged in, or works of any magnitude are undertaken for which provision has not been made, it must necessarily follow that a deficiency will exist when the rate is closed, which will be charged against the next rate.

The report shows :—

(1) The estimate made by the Committee and approved by the Town Council.

(2) The expenditure to date of last meeting.

(3) The accounts now submitted.

(4) Total of Columns 2 and 3.

(5) Amount overdrawn.

(6) Amount in hand.

The net result of this is brought down, as in the example, and Wages and other permanent expenditure is estimated to the end of the month.

The estimate for the *period* covered by the report is calculated—as, for instance, if the statement is for four months ending 31st July, and a half-yearly rate is levied ending 30th September, four-sixths of the full half-year's estimate would be taken and compared with the expenditure.

I have frequently observed the value of this monthly report as being calculated to bring home responsibilities to Committees, and it acts as a sort of moral drag on expenditure which at the moment is not absolutely urgent.

It is, of course, impossible to submit a detailed monthly report without a corresponding increase in clerical work, and the effect of the system here advocated is practically the same.

The columns in the Income and Expenditure Ledger in Wages, Materials, and the other accounts which form part of Works Accounts, are used for apportioning the amount expended by the various Committees. The details have, of course, been dealt with in the Cost Accounts, and the apportionment here mentioned is for *Estimate and Expenditure purposes only*.

CHAPTER VIII.

GENERAL DISTRICT RATE.

I DO not propose to deal with the historical side of rates. This has already been done by very able pens, but I wish to devote myself to the practical everyday work of making and collecting rates.

The Public Health Act, 1875, Sections 209 and 210, provides for the establishment of a fund called the District Fund, and, so far as this fund is insufficient out of other income to meet expenses properly charged upon it, a General District Rate is levied to meet this deficiency.

The rate may be levied either prospectively, in order to raise money for payment of future charges and expenses; or retrospectively, for expenses incurred at any time within six months before the making of the rate.

The General District Rate is levied at a certain sum in the £ on the rateable value of the property in the Borough, and the yield of the rate levied must be equivalent to the deficiency necessary to be made up by the rate as shown by the estimates made by the various Committees of the Corporation and approved by the Town Council.

General District Rates are levied on the occupiers of all property for the time being by law assessable to any rate for the relief of the poor, and are assessed on the full net annual value of such property, ascertained by the Valuation List for the time being in force, or, if there is no Valuation List, by the rate for

the relief of the poor made next before the making of the assessment for General District Rate purposes subject to the following exceptions, regulations, and conditions:—

The owner instead of the occupier may, at the option of the urban authority, be rated in cases—

(*a*) Where the rateable value does not exceed £10.

(*b*) Where premises are let to weekly or monthly tenants, or where the rent is payable at any shorter period than quarterly.

(*c*) Where the premises are let in separate apartments.

The owner shall be rated on such reduced estimate as the urban authority deem reasonable, not being less than two-thirds or more than four-fifths of the net annual value; and where such reduced estimate is in respect of tenements, whether occupied or unoccupied, then such assessment may be made on one-half of the amount at which such tenements would be liable to be rated if the same were occupied and the rate were levied on the occupiers.

Tithes, tithe commutation rent charge, or the occupier of any land used as arable meadow or pasture ground only, or as woodlands, market gardens, or nursery grounds, land covered with water, or used only as a canal or towing path for the same, or as a railway, shall be assessed in respect of the same in the proportion of one-fourth part only of such net annual value.

Allowances may be made for all property which is empty during the currency of a rate, except, of course, the cottage property above referred to, on which a special allowance is made, whether the property is occupied or not.

ESTIMATES FOR RATE.

The practice differs with regard to the making of estimates for rates. Where Corporations levy a yearly rate, it is some-

times the practice to make up the estimates *after* the close of the year; but where the rate is levied half-yearly, they are usually submitted at a time immediately prior to the close of the preceding half-year.

LIABILITIES.

It is extremely necessary that the whole of the liabilities and prospective liabilities to the end of the half-year should be carefully estimated and incorporated in the estimates submitted to the Committee.

The triplicate form of Order Book, which has already been referred to, is of great value, as it is an easy matter to make a list of the counterfoils which are not stamped either as being paid, or in respect of which the accounts have not already reached the Treasurer's hands, and a circular letter to the firm concerned will result in accounts being rendered, and the Treasurer will have the necessary material to make an accurate estimate of the liabilities.

The detailed estimates will show (1) Head of service. (2) The amount of the last estimate. (3) The expenditure to date. (4) The estimated expenditure to the close of the half-year. (5) Total. (6) The actual expenditure for the corresponding period in the previous year to that for which the estimate is then being submitted. (7) The estimate for the coming period.

When all the Committees of the Corporation whose expenditure is chargeable on the District Fund have made their estimates, they are submitted to the Finance Committee for approval, and afterwards passed by the Town Council. The estimate for the rate is to be entered in the Rate Book, and kept at the office of the local authority, and open to public inspection.

When passed by the Council, the Rate Book is sealed with the common seal, in accordance with regulations of the Town Council.

Notice of Intention (Form No. 19).—

This form, which explains itself, is notice of the intention of the Town Council to make a rate, and also that a statement of the proposed rate is deposited for inspection at the Rate office.

Notice of the Making of a Rate (Form No. 20).—

This contains particulars of the date when the rate was made, the rate in the £, and to whom payable, &c.

RATE COLLECTION ACCOUNTS.

When the Rate Book is copied, a balancing statement should be got out, showing its agreement with the Poor Rate Valuation List; and, assuming this to be correct, the rate made, and the collection commenced, an important part of this work for financial officers is then in hand—namely, the checking of the rate collection, and the allowance for empty property, &c.

Allowance Book (Form No. 21).—

A book should be kept showing all allowances, and these should be thoroughly and systematically checked, independently of the collectors.

Arrears (Form No. 22).—

An Arrears List or Arrears Book should be kept, showing the amount outstanding at balancing the rate, which, of course, will agree with the amount carried forward to the next Rate Collection Account.

Checking Collectors.—

The percentage of the amount collected should be worked out periodically, say once a fortnight, and compared with previous years' collections, so that any laxity on the part of the Collectors may be arrested.

The Receipt Books should be in the hands of a responsible clerk in the Treasurer's office, and issued to the Collectors as

required, and the Collector should be called upon to submit his books for examination at any time the Borough Treasurer chooses, rather than at stated intervals.

A very good check may be instituted on empty property by reference to the books of the Gas or Water Department, but this should not be allowed to interfere with the independent check instituted by the Borough Treasurer by actual visits to the property or otherwise, as may appear best in his judgment.

Joint Collection.—

Several Corporations have obtained power to institute a combined collection of the General District Rate and Poor Rate, and, where this has been introduced, it has been found to be of convenience to the ratepayer, and to have resulted in very great economy.

Forms, numbered 23 to 27, will be found in the Appendix, giving Rate Book, Collecting Book, Deposit Book, Rate Demand, and Rate Receipt, as approved by the Local Government Board under a scheme for the joint collection of Poor and General District Rate.

Recovery of Rates.—

The Public Health Act, 1875, Section 256, provides for the recovery of rates in a Court of Summary Jurisdiction.

Valuation.—

The valuation of property for the purposes of local rates should not vary materially from Schedule A, Imperial Taxes, and I think it advisable from time to time to consult the Surveyor of Taxes, in order to ascertain whether the rateable value for local purposes is fairly within the aggregate of the returns made by the occupiers of rateable property within the Borough. Where a town is growing rapidly, it is found that the property in the older part of the town materially increases in value,

owing entirely to such growth, and, unless constant attention is given to this state of affairs, property in the older part of the town will not be rated at its correct value, and justice will not be done as between the ratepayers themselves. Under these circumstances a revaluation should be made, and it is found, if a copy of Schedule A is obtained from the clerk to the Commissioners of Taxes, and these valuations taken as a guide for local rates, the appeals are very few and unimportant. The following list will illustrate the extent to which the valuation in a town *may* become dislocated, unless constant supervision is exercised.

In a statement comprising 152 cottages, although the rents varied from £15 12s. 0d. to £27 6s. 0d., there was a uniform rateable value of £8, on which the collection was made for Poor Rate purposes, which was reduced to £4 in the case of the General District Rate.

Dealing with some of the larger property, the result is shown in the following table :—

Rent Return made by Occupier of Premises	Gross Annual Value as stated in Poor Rate Valuation	Rateable Value to Poor and General District Rates
£ s d	£ s d	£ s d
40 0 0	35 0 0	28 0 0
40 0 0	25 0 0	20 0 0
75 0 0	60 0 0	48 0 0
110 0 0	85 0 0	68 0 0
110 0 0	75 0 0	60 0 0
150 0 0	110 0 0	88 0 0
160 0 0	140 0 0	112 0 0
190 0 0	150 0 0	120 0 0
190 0 0	120 0 0	96 0 0
250 0 0	180 0 0	144 0 0
295 0 0	240 0 0	192 0 0
400 0 0	325 0 0	260 0 0
430 0 0	330 0 0	248 0 0
450 0 0	350 0 0	280 0 0
550 0 0	500 0 0	400 0 0
550 0 0	300 0 0	240 0 0
550 0 0	500 0 0	400 0 0

Although the levying of one rate for all local purposes is a reform which may materialise in the future, at the present time this desirable improvement cannot be carried out owing to the differential treatment which applies to the rating of tithes, tithe commutation rent charge, land used as arable, meadow, or pasture ground, and land covered with water, &c.; also to a disinclination on the part of owners of small property to forfeit the allowances at present enjoyed, which are much too high for the services they render to the community, viz., the collecting of the rates with the rent.

For District Rate purposes the properties mentioned above are charged on one-fourth part only of the net annual value, and in consequence of this it is difficult to levy one rate for all local purposes.

Much progress has, however, been made in this direction by a small number of Corporations who have obtained Parliamentary powers to levy the District Rate as the Poor Rate.

The Poor Rate Assessment and Collection Act, 1869, imposes an almost uniform limit of £8 rateable value beyond which a composition allowance may not be made to an owner, whereas under the Public Health Act the limit, generally speaking, is £10. It is therefore necessary to fix a uniform limit.

With regard to properties to which differential rating applies, these assessments for each rating district are all entered at the end of the Rate Book, and special Demand Notes are issued for these, so as to meet the question of differential rating.

The productiveness of the rate is increased, for usually a uniform allowance is made to owners of about 17½ per cent. instead of the much larger deductions permissible under the Public Health Act.

A condition is imposed upon the owner before even this allowance can be made, for the Act usually stipulates that the rates on the properties affected must be paid within a certain time after demand has been made.

The Poor Rate and General District Rate are then collected as one rate. It is, however, necessary, when this revenue is collected, to keep the yield from each class of rate quite separate and distinct, and this is accomplished by recording the whole of the rates received from *ordinary* properties and dividing the total collected in the proportions that the rates bear to each other—for instance, if the Poor Rate is 2s. in the pound, and the General District Rate 2s. 4d. in the pound, then the proportions of the whole will be:—

Poor Rate $\frac{24}{52}$ or $\frac{6}{13}$.

General District Rate $\frac{28}{52}$ or $\frac{7}{13}$.

The rates collected from properties mentioned in the Public Health Act, 1875, Section 211 (*b*) are entered in separate columns when the Collecting and Deposit Books are made up daily.

The saving in clerical labour is great, as much useless writing and posting of the books is entirely abolished.

The special books (forms of which are given in the appendix) required to carry out the above-mentioned system are:—

Form No. 28. Rate Book for ordinary properties.

29. Rate Books for properties embraced in Section 211 (*b*) of the Public Health Act, 1875.

30. Demand Note, ordinary properties.

31. Demand Note, properties, Section 211 (*b*), Public Health Act, 1875.

32. Counterfoil and Receipt, which applies to all properties.

33. Collecting and Deposit Book, which provides in separate columns for rates collected from properties of every description.

34. Claim for Voids.

35. Collectors' Report Book, in which must be noted all new properties and alterations to old properties for purposes of valuation.

36. Chief Collector's Cash Book.

37. Particulars of Collections of Rate entered up from Collecting and Deposit Book, and so arranged as to disclose the actual amounts collected for Poor Rate and General District Rate separately.

38. Financial Statement for submission to District Auditor.

CHAPTER IX.

ELECTRICITY ACCOUNTS.

CAPITAL ACCOUNT.

MUNICIPALITIES, on being granted powers to work Electric Light Undertakings in their area, would in most cases requisition the services of an eminent consulting electrical engineer, who would advise as to the scheme to be adopted.

After this had been thoroughly considered by the Committee, together with estimates of the cost, it would be submitted to the Town Council for approval.

Assuming the inquiry instituted by the Local Government Board to be satisfactorily concluded, and power to raise the necessary capital granted, tenders would be invited.

The tenders would be divided into various sections, which would have a distinctive letter or number, and by this they would be known throughout the whole of the work.

The contracts entered into should contain a clause as to payments on account during the progress of the work. This is usually to the effect that contractors shall be paid from time to time such amounts as are equal to 80 per cent. of the value of the work carried out, 20 per cent. being retained in the hands of the Corporation, which is not paid until, say, three or six months after the work has been completed entirely to the satisfaction of the Engineer.

In cases where the certificates are issued by a London engineer in respect of contracts carried out in a provincial town—and, in fact, in all cases—it is very necessary, before the financial officer passes a certificate for payment, that he should be satisfied that the provisions of the contract are strictly observed.

I am aware that Engineers, as a rule, are desirous of having their certificates accepted without either comment or question, but it is highly necessary that the same strictness should be observed in these matters as in ordinary accounts. I do not for one moment suggest that the Borough Treasurer is able to follow the whole of the *details* of a large contract, because he is not in actual touch with the work as it proceeds, but I have on many occasions seen the benefit of looking into these matters, and, if they are approached in the right spirit, a general check on principles can be instituted without in any way trespassing on the domain of the Electrical Engineer. Anything short of this would mean the blind acceptance of the Engineer's certificates, which would weaken the control of the Treasurer; and as this officer is engaged not only to direct the bookkeeping of the Corporation, but also to exercise his professional skill for the protection of the pockets of the ratepayers, it is highly desirable that payments under contracts, even on Engineers' Certificates, should be checked from every possible point, and any extras which have not been authorised by the Town Council should be reported to them.

The foregoing remarks also apply where contracts are based on a schedule of prices. In these cases, the whole of the working out of the various sections should be carefully checked, and all ordinary methods adopted to safeguard the interests of the Corporation.

ANALYSIS OF ACCOUNTS.

At the end of each financial year a Return is made to the Board of Trade, in a form prescribed by that department, showing the expenditure on Capital Account during the preceding twelve months, and it will save time if throughout the year the accounts are analysed so as to fit in with the headings of this Return.

The form prescribes that the accounts shall be made up to the 31st December in each year, but, as the municipal financial year ends in March, applications for permission to close the Electric Light Accounts at the same date have not been opposed by the Board.

The whole of the accounts will be marked by the Electrical Engineer for the various sections of the work to which they relate, and these, when passed by the Committee, will be posted from the Orders on the Treasurer to the Income and Expenditure Ledger of the Electricity Department.

The Abstract of Accounts should be on similar lines, so that it may be in unison with the Return of the Board of Trade.

WORKS ACCOUNTS.

These, in most Electric Light undertakings, mainly consist of work carried out for consumers in the direction of extension of mains, and also for laying down new cables.

Time Sheets (Form No. 39).—

The Time Sheets are filled up by the workmen, and submitted to and initialled by the foreman, and reviewed by the Electrical Engineer or his chief assistant. The Wages Pay Sheet is made out and forwarded to the Treasurer, together with the Time Sheets, where the analysis is checked.

Wages Sheet (Form No. 40).—

The Wages Sheet embraces the headings as prescribed by the Board of Trade, and known by special numbers, and includes Capital and Revenue. This, of course, is unavoidable, as the men are working on Capital works one day and on ordinary Revenue works the next.

Wages Journal (Form No. 41).—

The totals of the Analysis columns are entered in this book, agreeing with the amounts reported to the Committee, and are posted to their respective sections in the Income and Expenditure Ledger.

When reporting to the Committee the wages which have been paid, they will be recorded in the Orders on the Treasurer in two items :—

WAGES.

Week ending.....

Capital	...	...	...	...	£25 17 6
Revenue	...	...	...	...	76 2 3
					£101 19 9

ELECTRICITY ACCOUNTS.

The accounts are divided into Capital and Revenue, and are kept in accordance with the Return required to be made annually to the Board of Trade.

The Capital Account embraces the following :—

CAPITAL ACCOUNT.

For the Year ended.....191....

Dr. *Expenditure*	To 31st March 19.. £ s d	From 1st April 19.. to 31st Mar. 19. £ s d	Total £ s d	Cr. *Loans and Credits*	To 31st March 19 £ s d	From 1st April 19.. to 31st Mar. 19.. £ s d	Total £ s d
To acquisition of undertaking where acquired from company				By Loans Raised, viz. :—			
„ Land							
„ Buildings							
„ Engines, Boilers, and other Machinery				„ Revenue Contributions to Capital			
„ Workshop Tools and Sundry Plant				„ Other Items, viz. :—			
„ Mains and Services							
„ Meters and Terminal Boxes							
„ Motors for Hire							
„ Lamp Posts and Lamps ..							
„ Offices and Depots							
„ Office Furniture							
„ Parliamentary Expenses ..							
„ Preliminary Expenses							
„ Balance unexpended at 31st March 19							
				(NOTE.—The proceeds of realisations or sales of property should be shown as deductions from the specific items on the other side of the account, where statutory provisions do not prescribe a different treatment.)			

REVENUE ACCOUNT

Expenditure	£ s d	Income	£ s d
A.—Generation of Electricity			
Coals or other Fuel, including Dues, Carriage, Unloading, Storing, and all expenses of placing the same on the Works..		Sale of Current per Meter at....d. per B.T.U.	
Oil, Waste, Water, and Engine Room Stores		Sale under Contracts	
Wages at Generating Stations		Public Lighting	
Repairs and Maintenance as follows:—		Rent of Meters and other Apparatus on Consumers' Premises	
Buildings		Sale and Repairs of Lamps, Arc or Incandescent.. ..	
Engines, Boilers		Sale and Repairs of other Apparatus	
Dynamos, Exciters, Transformers, Motors, &c. ..		Royalties, Licences, &c.	
Other Machinery, Instruments, and Tools		Rents receivable	
Accumulators and Accessories		Fees for Inspection of Maps	
Other Items		Other Items..	
B.—Distribution of Electricity			
Wages and other Remuneration to Linesmen, Fitters, Labourers			
Repairs, Maintenance, and Renewals of Mains of all classes, including Materials, and laying same			
Less Amounts refunded			
Repairs, Maintenance, and Renewals of Transformers, Meters, Switches, Fuses, and other Apparatus on Consumers' Premises, together with cost of Materials and Lamps sold as *per contra*			
New Meters			
Repairs, Maintenance, and Renewals of Apparatus at Distributing Stations			
C.—Public Lamps			
Attending and Repairs			
Renewal of Lamps..			

REVENUE ACCOUNT—(*continued*).

	£ s d		£ s d
D.—Royalties, &c.			
Royalties, &c., payable for use of Patents, or patent processes			
E.—Rents, Rates, and Taxes.			
Rents payable			
Rates and Taxes			
F.—Management Expenses			
Salaries			
Engineer's Department			
Treasurer's Department and Auditor			
Salaries or Commissions of Collectors			
Stationery and Printing..			
General Establishment Charges			
G.—Law and Parliamentary Charges			
Law Expenses			
H.—Special Charges			
Insurances, &c.			
Expenses for Certification of Meters			
Amount carried to Net Revenue Account ..			

NET REVENUE ACCOUNT.

For Year ended.....19....

Dr.				*Cr.*			
Expenditure	£	s	d	*Income*	£	s	d
To Interest on Loans (including Income Tax)				By Balance last April 191 , brought forward			
" Loans Funds, Redemption Funds, and Sinking Funds—				" Revenue Account —			
Amount transferred thereto				Amount transferred therefrom			
" Instalments of Loans				" Bank Interest			
" Parliamentary Expenses				" Borough (or District) Fund—			
" Renewals Fund—				Amount of deficiency (if any) transferred therefrom			
Amount transferred thereto							
" Reserve Fund—							
Amount transferred thereto							
" Borough (or District) Fund—							
Amount transferred thereto in aid of rates ..							
" Balance (if any) 31st March 191.., to be carried forward							

Checking Accounts.—

The same principles which have already been advocated should be carried out with regard to the whole of these accounts. It is recommended that the triplicate form of Order Book be used, with a note at the foot of the order that the account, when completed, should be sent by the contractor to the Borough Treasurer. To a very large extent one is in the hands of the Electrical Engineer as to the allocation of accounts, but the supervision exercised by the Borough Treasurer will enable him to discover any looseness, and will obviate charges being made to Capital which should be borne by Revenue.

Presentation of Accounts.—

These are submitted to the Electric Light Committee in the manner already referred to.

Income and Expenditure Ledger.—

This book is drawn on the same lines as that in use for the Impersonal Accounts of the other funds of the Corporation, the principal headings prescribed by the Board of Trade both as to Capital and Revenue being used throughout.

Works Accounts.—

These should be kept on the lines advocated for the General Works Accounts of the Highways and other Departments, the Receipt Delivery Note being used in all cases for material supplied to any work. The supplies are requisitioned by a responsible foreman, entered by the Storekeeper on the Day Sheets, and from there posted to the debit of the various accounts in the Treasurer's Works Ledger.

The accounts which relate to extensions, laying new mains, &c., are transferred at the end of the half-year to the Mains

Account in the Income and Expenditure Ledger; and, at shorter intervals, those which are repayable by consumers for installation, &c., are rendered, and the Personal Accounts debited in the Electric Light Department Debtors' Ledger.

Meter Readings Card or Book (Form No. 42).—

At the end of the quarter the meters are read, and records made on cards which are sent to the Borough Treasurer's office, so that the Consumers' Ledger may be entered up and the accounts rendered. It is found that the cards are a distinct improvement on the system of entering all the readings in one book, as it is possible to forward the record to the Borough Treasurer's office in *sections*, so that the accounts may be delivered almost immediately after the end of the quarter. If books are used, they should not contain more than 150 leaves.

Account (Form No. 43).—

Separate accounts are delivered for (*a*) Electricity supplied for lighting purposes, and (*b*) Supplies for power and heating. The account, as will be seen by reference to the form, contains all necessary particulars.

Consumers' Ledger (Form No. 44).—

Full details of each consumer's account are entered in this Ledger from the meter cards, the account made out, checked, and either delivered by hand or sent by post.

Receipt Book (Form No. 45).—

Receipt Books should be in the custody of a responsible clerk in the Borough Treasurer's Department who has no dealings with cash. The form is on the carbon principle, the receipt portion being gummed at the end, so that it may be attached to the account.

Deposit Book (Form No. 46).—

Each evening the particulars on the counterfoils of receipts issued during the day are entered in the Deposit Book, giving the reference number of the account in the Consumers' Ledger, and the amount received.

The particulars here recorded are posted to the credit of the consumers' accounts in the Ledger.

Register of Allowances and Irrecoverables (Form No. 47).—

This book contains particulars of all accounts which, for various causes, are written off. It should be submitted periodically to the Committee.

Liabilities.—

After each monthly pay day, or after the Electricity Committee have approved the accounts presented, the counterfoils of the Order Book are stamped with a distinctive mark to show that those particular accounts have been dealt with. This should be kept up to date, and at the end of the year the whole of the liabilities are collected by requesting all firms who have received orders and delivered the whole or part of the goods, but who have not yet rendered their accounts, to do so. As soon as these particulars are checked, the liabilities are included in the accounts, and, after having taken into consideration the value of stock on hand, and incorporating it in the accounts, they are closed.

CHAPTER X.

CORPORATION STOCK.

On a Corporation wishing to carry out any work which entails a considerable expenditure, it is necessary, prior to commencing the work or borrowing the money, to either obtain the sanction of the Local Government Board, or proceed by Act of Parliament to obtain the necessary powers.

Sanctions of the Local Government Board authorising the Raising of Capital (Form No. 48).—

The sanctions empowering the Corporation to raise the capital prescribe in all cases the period within which each loan is to be redeemed. This varies according to the purpose for which the capital is intended to be borrowed. The following instances are taken from actual sanctions :—

(1) Police Stations and Cottages, Loan of £2,620 sanctioned for 30 years.

(2) Street Improvements, Loan of £560 sanctioned for 30 years.

(3) Sea Wall and Marine Parade Improvement, Loan of £10,000 sanctioned for 15 years.

(4) Works of Sea Defence, Loan of £2,500 sanctioned for 10 years.

(5) Purchase of Electric Light Co.'s undertaking, Loan of £90,000 sanctioned for 24 years.

The amount necessary to be set aside each year during the period of each loan is then ascertained, and the aggregate amount required for each fund is transferred to the credit of the Consolidated Loans Fund Account. For instance, taking the above-mentioned sanctions, No. 1, entailing an annual contribution for redemption of £55 1s. 5d., would be transferred from the Borough Fund, inasmuch as the cost of the police is charged upon that fund.

The annual contribution of £767 10s. 3d. in respect of sanctions numbered 2, 3, and 4, would be transferred from the General District Fund; and that in respect of No. 5, amounting to £2,614 5s. 4d., would be transferred to the Consolidated Loans Fund out of the gross profits of the Electricity undertakings.

CORPORATION STOCK.

If the stock is raised at a discount, it is provided that the issue may be for such nominal amount as in the aggregate will, *according to the price of issue*, produce the actual amount of money for the time being required.

Corporation Stock is charged on the whole of the revenues of the Corporation arising from the land, undertakings, and other property of the Corporation, and on the Borough Fund and Borough Rate, and District Fund and General District Rate, and on all other funds and rates established and leviable by the Corporation as a municipal body for municipal purposes, or as a sanitary authority for sanitary purposes.

The dividends on Stock are transferred, when due, from the Borough Fund, District Fund, Electricity, or any other fund on which they are chargeable, to the credit of the Consolidated Loans Fund Dividend Account; they are then paid out of this account to the stockholders, according to their respective holdings.

In the case of property being acquired by means of borrowed money, and part or the whole thereof being sold, the Corporation must pay into the Consolidated Loans Fund the proceeds of the sale.

The Corporation must pay into the Loans Fund the rents and profits of any land or other property acquired by means of borrowed money. The expenses incurred in connection with the letting may be deducted from the rents, and the net amount carried up.

Cash Book (Form No. 49).—

The debits consist of the following:—Proceeds of Stock Issues, Transfers for Dividends, Contributions for Redemption, Rents, Repayment of Loans and Interest thereon (Sinking Fund Investments).

The credits consist of the following:—Transfers to Capital Cash Accounts, Maintenance Charges on Property acquired by Expenditure of Capital Moneys, Dividends to Stockholders, and Investments on behalf of Loans Fund.

Corporation Stock Ledger (Form No. 50).—

REDEMPTION ACCOUNTS.

These are credited with the transfers from the Borough Fund, General District Fund, and any other fund chargeable with the redemption of loans. The debits on this account are the separate amounts required for the redemption of the loans, as shown by the Sinking Fund calculations, and the corresponding credits are found in the Sinking Fund Ledger.

RENT ACCOUNT.

All rents received are credited to Rent Account, the expenses being debited.

INTEREST ACCOUNT.

One general Interest Account is created, and is credited with the interest earned on investments, the corresponding entries being made in the Investment Ledger to the debit of the authority to whom the money is lent.

Sinking Fund Ledger (Form No. 50).—

A separate Sinking Fund is opened for each sanction, stating the amount authorised, or, if the stock is raised at a discount, the nominal value of stock raised to produce in cash the amount sanctioned, the purpose for which the money was borrowed, and the fund chargeable with its repayment, and the rate of interest on which the Sinking Fund is calculated.

It frequently occurs that the earnings of the Sinking Fund are in excess of the rate at which they are calculated; as, for instance, a Sinking Fund calculated on the supposition that the earnings will be at the rate of 3 per cent. per annum may by judicious investment produce $3\frac{1}{2}$ per cent.

A convenient method in such cases is to credit all the Sinking Funds with the actual amount that *would have been* carried up had the investment yielded *just* 3 *per cent net.* There may be a balance in hand on Interest Account, while it is just possible that Rent Account will not be drawn upon at all, in which case the credit balance on this account may also remain, and be brought into the Balance Sheet as "Interest and rents in excess of Sinking Fund requirements *unappropriated.*"

SINKING FUND SCHEDULE.

The contributions in respect of Sinking Funds are calculated according to Redemption Tables; and the postings to the debit of Redemption Account in the Stock Ledger, and the corresponding credits in the Sinking Fund Ledger, are based on

calculations varying with the period granted for the loan, and the rate of interest which it is anticipated will be earned.

Investments Ledger (Form No. 50).—

The amount standing to the credit of the Consolidated Loans Fund is lent principally to other local authorities. It is therefore necessary to open Investment Accounts.

When a loan is advanced, say, to the M. Corporation, the cheque is passed through the Cash Book, and posted from there to the debit of an account headed "M. Corporation Loan of £1,000, at 3½ per cent. for thirty years, repayable by equal annual instalments of principal and interest combined," or other wording in accordance with the mortgage.

When the due date arrives, the M. Corporation is debited with the amount due in respect of interest, and Interest Account credited. When the instalment of principal and interest is received from the borrowing authority, it is debited in the Cash Book and posted from there to the credit of the M. Corporation, the principal and interest being shown separately.

If any portion of the stock is cancelled by the operation of the Sinking Fund, the dividends on such stock must be provided and paid into the Consolidated Loans Fund as earnings. As a matter of fact, the amount of stock purchased and cancelled by Municipal Corporations is comparatively very small, but, if from any reason it became difficult to lend Sinking Funds advantageously, it would, no doubt, be necessary to give this point greater attention than it has at present received.

CHAPTER XI.

REGISTRATION OF STOCK.

In some cases Corporation Stock is registered by a London banker, and in others by the Borough Treasurer locally.

I propose, in this section of the work, to devote myself to Stock Registration, where carried out locally.

Corporations, generally speaking, act in these matters under powers known as the Model Stock clauses. These give, in great detail, the whole of the particulars relating to Stock Issues, the forms to be used, and the necessary resolutions to be passed by a Town Council before proceeding to an Issue of Stock.

A prospectus is, of course, drawn up giving full particulars, including the names of the bankers who are authorised to receive applications; the works for which the money is required, distinguishing between those of a remunerative and unremunerative character; where the books will be kept, either in London or locally; when the interest will be paid; and, generally speaking, such information as to the financial position of the town as will enable investors to form an opinion as to the desirability, or otherwise, of tendering for a portion of the Stock.

Allotment Letters (Form No. 51).—

This is a notice sent to those whose tenders are accepted, and contains information as to when the instalments are payable, and instructions that on the amount being paid in full the Allotment Letter will, on being endorsed and sent to the Registrar, be converted into Registered Stock.

The perforated slips at the bottom of the form are detached by the bankers on the instalments being paid, and a receipt is given on the form itself, and handed back to the party paying.

Request to Registrar that Allotment Letters should be Inscribed (Form No. 52).—

This is a connecting link between the Allotment Letter and the Stock Register, and is a request that certain stock, the receipts for which are on the face of the letter, may be inscribed in the books.

Stock Register (Form No. 53).—

An account is opened in the name of the Corporation, headed "———— Corporation 3 per cent. Redeemable Stock, Third Issue of £—— at £—— for every £100." This account is credited with the total issue, and is then debited with the amount of the holding of individual stockholders, the Personal Accounts of the stockholders being credited with the same sums. The column headed Number of Transfers is used in making the original entries for number of Allotment Letters.

Form of Transfer (Form No. 54).—

This is a special form applicable to the stock named, and should be duly filled up before any transfer can be entertained. It should give the full names and addresses of transferor and transferee, the consideration to be paid for, and the amount of stock to be transferred. Care should be taken to very closely

scrutinise every detail of the written part of the transfer, and special attention should be paid that the names, &c., of witnesses are all in proper order, as without the latter the transfer is invalid.

Certification of Stock before Purchase completed.—

(*See printing on left side of Transfer Form.*)

It is a very common practice for the broker acting for the buyer of stock to require the transfer form certified before completing the transaction, and paying over the cash to the seller or his broker; and with this end in view the transfer form is sent to the Registrar complete in every respect, except the signature of the buyer, together with the Stock Certificate, and, after checking the various papers with the Stock Register, the transfer is certified by signing the statement printed at the side, viz. :—

Stock Certificate for £ : : , forwarded to Registrar's Office by.....
.....

Borough Treasurer and Registrar of Stock.

On this being returned to the seller's broker, the buyer is required to sign the transfer, and, on it being returned in due course, the stock is transferred. The Registrar's signature is an official guarantee that the transfer will be made when the form is completed; in other words, that he is holding a Stock Certificate, either equivalent to or in excess of the amount being transferred, and that the buyer may safely pay for the stock.

Notice to Transferor (Form No. 55).—

Before actually making the transfer, a notice is sent to the transferor, *not his broker*, to the effect that a transfer has been received out of his name of a certain amount of stock, and that unless he replies within four days that he has not signed it, the transfer will be duly registered.

Request to open Corporate Stock Account (Form No. 56).—

In dealing with bodies corporate it is necessary to obtain this form, duly filled up with specimen of the corporate seal and the signatures of parties who are entitled under the regulation of the Corporation to sign transfers.

These papers are of great importance, and should be referred to in all cases of dealings in the stock, either the buying of additional stock or the selling of that already registered; and in case the transfers are not in accordance *in every detail*, questions should be at once raised, and a satisfactory explanation obtained.

Dividends by Post (Form No. 57).—

Where trustees hold stock, the dividends are posted to the name first mentioned; but in many instances requests are sent for dividends to be paid to bankers, or other nominees, and, on examining the accuracy of the signatures on the request, the same is registered and complied with.

Death of Holder of Stock (Form No. 58).—

In the case of the death of a holder, before transferring the stock to the executors, probate of the will or letters of administration must be exhibited, and care must be taken to check the amount at which the estate is sworn for probate, as, unless the stock was held by the deceased person as a trustee, a transfer must not be registered if the will is sworn for a smaller amount than the holding in the stock.

The probate must in all cases be signed by the Registrar of the Court.

The will must be carefully perused to ascertain if the testator has given any special directions relating to the particular

stock under the control of the Registrar. It is necessary, in addition, that the death should be proved either by—

Certificate of Death,

Certificate of Burial,

Probate of Will, or

Letter of Administration.

Specimen signatures of the executors or persons entitled must be procured (see Form No. 59). These are usually provided by the solicitors acting for the executors.

In the case of stock being dealt with under a power of attorney, it is very important that the signatures should be thoroughly checked with the transfers, in case any dealings in the stock take place; and should any alteration have occurred in the conditions of the power of attorney, and new names substituted, such new signatures should be clearly connected, to the satisfaction of the Registrar, with the old names, before the transfer is acted upon.

Certificate of Identity (Form No. 60).—

In the case of a deceased person, should there be any doubt whatever as to his identity, or should the registered address differ materially, it is then necessary to obtain the form headed as above, duly completed.

Stock Certificate (Form No. 61).—

It will be noted that the form here given requires the signatures of the Mayor and Town Clerk, the Chairman of the Finance Committee and the Registrar. As soon as the Stock Issue is fully registered, all subsequent transfers may easily be checked, for, on a transfer being made, the old Stock Certificate is cancelled and a new one, or new ones, for the same value

issued in its stead; and in this fact lies a very great element of safety, as by this means only the equivalent of cancelled certificates will be signed.

Dividend Book (Form No. 62).—

This contains the particulars extracted from the Stock Register, which are necessary for the calculation and preparation of the Dividend Warrants.

Dividend Warrants (Form No. 63).—

Dividends are posted on the evening before the due date, and the first half of the form is accepted by the Inland Revenue Department as a voucher in support of claims for remission of income-tax.

It will be noted that all Dividend Warrants outstanding more than six months must be sent to the Registrar for verification before being presented for payment.

Register of Transfers (Form No. 64).—

This book, which is the posting medium for all transfers of stock, contains the necessary details extracted from the actual transfer.

CHAPTER XII.

PRIVATE IMPROVEMENT WORKS ACCOUNTS.

PROVISION is made under the Public Health Act, 1875, that where any street within any Urban District (not being a highway repairable by the inhabitants at large), or the carriage-way, foot-way, or any part of such street, is not sewered, levelled, paved, metalled, flagged, channelled, and made good, or is not lighted to the satisfaction of the Urban Authority, such authority may, by notice addressed to the respective owners or occupiers of the premises fronting, adjoining, or abutting on such parts thereof as may require to be sewered, levelled, paved, metalled, flagged, or channelled, or to be lighted, require them to carry out the necessary works.

Before giving notice, plans should be prepared, and an estimate made of the probable cost of the work. If such notice is not complied with, the Urban Authority may, if they think fit, execute the works mentioned or referred to therein; and may recover in a summary manner the expenses incurred by them in so doing from the owners in default, according to the frontage of their respective premises, and in such proportion as is settled by the Surveyor of the Urban Authority, or (in case of dispute) by arbitration.

The incumbent or minister of any church or chapel, or place appropriated to public religious worship, which is exempt from rates for the relief of the poor, shall not be liable for any of the expenses in connection with the street works.

When the particular street has been sewered, levelled, paved, &c., and made good to the satisfaction of the Urban Authority, such authority may, if they think fit, declare the same to be a highway repairable by the inhabitants at large.

Notice, &c., Private Street.—

This form, which is to be found in Schedule IV of the Public Health Act, 1875, gives in detail the particulars required, and is, of course, altered to suit special circumstances, and is served on the whole of the owners personally or by registered letter. In many instances the owners of property do not comply with the notice, and in these cases the Corporation decides as to whether tenders from contractors should be invited for the work, or whether the same should be carried out by administration. If tenders are invited, it would be the duty of the Corporation to accept the best, not necessarily the lowest; and it would be the duty of the Borough Engineer to see that the work was carried out in the best possible manner. The total cost, including supervision, would then be apportioned among the frontages, as the following example :—

PRIVATE IMPROVEMENT WORKS.—Spencer Road.

Property Chargeable	Owner's Name	Address	Frontage	Rate		Remarks
			Ft. Ins.		£ s d	
Vacant Land	A. H... ..	High Street, Blankstown	80 0		36 12 7	
Entrance to Warehouse..	G. M. ..	South Street	15 0		6 17 4	
					£43 9 11	

Note.—Cost of the Work carried out by the Corporation as per Account of the Borough Treasurer .. .. £43 9s. 11d.

Borough Engineer.

The foregoing proceedings are very simple, and, practically, contain matters of little or no interest to the financial officer of the Corporation.

It is, however, when these works are carried out by administration that the Borough Treasurer is more concerned.

As the frontagers have the right to inspect the detailed accounts of the improvements, it is extremely important that the accounts should be upon such a system as will stand the test of examination in legal proceedings, should the same be necessary, for recovery of the accounts.

Where the improvements are carried out by administration without the intervention of contractors, they form a very important part of the Works Accounts, and the system laid down in the portion of this book devoted to Works Accounts should be strictly followed; except that instead of rendering the accounts direct to the owners the statement of cost is sent to the Borough Engineer, who apportions it according to the frontage of the various properties, the separate amounts being debited to Personal Accounts in the Private Improvement Works Debtors' Ledger, kept by the Borough Treasurer.

Apportionment Notice.—

The notices are served by a clerk personally, or by registered letter, and give particulars of the work executed, the full charge, and the charge apportioned on the particular owner.

Form of Demand (Form No. 65).—

Copy of this is also to be found in the Appendix. It will be noted that interest is charged on these accounts from date of service of demand.

Private Improvement Works Debtors' Ledger (Form No. 66).—

This Ledger is provided with "Interest" and "Days" columns, and an example is given of an account being liquidated by instalments. The interest charged is at the rate of 5 per cent. per annum.

CHAPTER XIII.

EXCHEQUER CONTRIBUTION ACCOUNT.

THE passing of the Local Government (England and Wales) Act, 1888, marked a departure from the previous principles on which grants were made out of the Imperial Exchequer for local purposes. Under this Act it is provided that there shall be paid to County Councils and County Boroughs the duties collected by the Commissioners of Inland Revenue in each County in England and Wales, on the following amongst other licences, namely :—

Licences for the sale of intoxicating liquors for consumption on the premises.

Licences for the sale of intoxicating liquors off the premises.

Licences to deal in game, and for keeping dogs, killing game, guns, armorial bearings, male servants, &c.

Under this Act it was provided that the Commissioners of Inland Revenue should pay into the Bank of England such sums as may be ascertained to be four-fifth parts of one-half of the proceeds of the sums collected by them in respect of probate duties, and this was to be distributed among the Counties and County Boroughs in proportion to the share which the Local Government Board certified to have been received by each county in the year preceding the passing of the Act in aid of local rates, which grants ceased to be made on the passing of the Act.

The supervision of the collection of certain local taxation licences has now been transferred from the Inland Revenue Department to the Councils of Counties and County Boroughs, and to meet the extra expenditure incurred in discharging these new duties a special grant for clerical assistance, &c., is made under Section 6 (3) of the Finance Act, 1908.

All such sums received by a County Council are to be paid to the County Fund, and carried to a separate account, in this Act referred to as the Exchequer Contribution Account.

All sums for the time being standing to the Exchequer Contribution Account are to be applied as follows :—

In paying the costs incurred in respect thereof, or otherwise chargeable thereon.

In payment of the sums required by this Act to be paid by the County Council in substitution of local grants.

In payment of the grant required by this Act to be made by the County Council in respect of costs of Union officers.

In repaying to the General County Account of the County Fund the costs on account of General County Purposes, for which the whole of the area of the county is liable to be assessed to county contribution.

The payments to Boards of Guardians are as follows :—

In substitution for Local Grants towards the remuneration of teachers in Poor Law Schools, and for payment to Public Vaccinators under Section 5 of the Vaccination Act, 1867.

A sum equal to the amount paid out of the Local Grants towards the remuneration of the Registrars of Births and Deaths paid by the Guardians during the financial year ended next after the passing of the Act.

A sum equal to four shillings per week for each pauper lunatic chargeable, for whom the net charge upon the Guardians, after deducting any amounts received by them for the maintenance of such lunatic from any source other than Local Rate, is equal to or exceeds four shillings per week.

This claim is usually supported by the Asylum Accounts, and is checked by this means. In addition to this, an examination of the Collecting Books and Ledgers of the Collector to the Guardians, and of the Ledger Accounts of the Guardians, is necessary, in order to discover the receipt of any moneys by the Guardians in respect of pauper lunatics.

The school fees of pauper children sent from a workhouse to a public elementary school outside the workhouse.

The accounts paid to the schools to which the children are sent are submitted to and checked by the County Authority, and the Guardians are repaid in full. With reference to the maintenance of county lunatics, a sum equal to four shillings per week in respect of each lunatic is transferred from the Exchequer Contribution Account to the Vagrant Lunatic Maintenance Account towards this charge.

To Sanitary Authorities.—One-half of the salaries of the Medical Officer and Inspector of Nuisances, where the qualifications, appointment, salary, &c., are in accordance with the regulations made under the Public Health Act, 1875.

To Police Authorities.—One-half of the cost of pay and clothing of police.

In the case of County and County Borough forces, the one-half cost of pay and clothing is transferred from Exchequer Contribution Account to the credit of the Police Fund.

The cost of services of Revising Barristers is deducted by the Imperial authorities before the sums are allocated to the several Counties and County Boroughs.

Under the Act, the main roads became a general charge on Counties and County Boroughs, the previous specific grant ceasing, the cost being met out of moneys transferred from Exchequer Contribution Account to the credit of the General County Fund or General Rate Account.

If any surplus remains after paying the above costs and sums, it is transferred to the credit of the General Rate Account.

CHAPTER XIV.

TOWN HALL LETTINGS.

PROVISION of a large assembly room is usually made in the Town Hall, which is let to the general public for the purpose of concerts, balls, and entertainments, at a fee varying according to the time occupied and the extra rooms used.

As the entertainments above mentioned take place in the evening, when the Treasurer's office is closed, it becomes a matter of some importance to introduce such a system of letting as will prevent the use of the building for unauthorised meetings, and also that all lettings are duly accounted for.

Hiring Agreement (Form No. 67).—

The agreement between the hirer and the Corporation should be made by the Borough Treasurer, and the fee paid over at the time of booking.

Notice to Hall-keeper (Form No. 68).—

Particulars should be given in writing to the hall-keeper of all engagements in advance, so that the necessary rooms may be prepared.

Report from Hall-keeper to Borough Treasurer (Form No. 69).—

After a letting has been arranged, it may happen at the last moment that extras are required—as, for instance, gas and electric light consumed in excess of that charged in the fixed fee.

This form is used in order that the Borough Treasurer may be notified of matters of this character.

Fees Chargeable.—

These are posted to the debit of a Town Hall Lettings Sundry Debtors' Account in the Debtors' Ledger, and the cash received posted to the credit of this account.

A monthly statement of all outstanding fees (viz., the balance of this account) should be extracted, and application made for payment in all those cases where for special reasons the fee was not paid at the time of booking.

CHAPTER XV.

POLICE PENSION FUND ACCOUNT.
POLICE ACT, 1890.

EVERY constable in the Police Force is entitled to superannuation under certain conditions, the principal of which are that he shall have completed not less than 25 years' approved service, or, where a limit of age is prescribed, is of an age not less than the age so prescribed. If, after he has completed 15 years' approved service, he is incapacitated for the performance of his duty by infirmity of mind or body, he shall be entitled, on the production of a medical certificate, to retire and receive a pension for life, or if before he has completed 15 years' approved service, and a medical certificate is produced, the Police Authority *may*, if they think fit, grant him a gratuity. If a constable dies from the effects of any injury received in the execution of his duty without his own default, the Police Authority shall grant a pension to his widow and an allowance to his children.

Where a constable has removed to some other force with the written sanction of the Chief Officer of the force from which he has removed, and such constable in due course becomes entitled to, and is awarded, a pension, the Police Authority in whose service he then is shall be entitled to call upon the other Police Authority or Authorities with whom he shall have served approved service, and they shall contribute a proportionate part

of any pension to such constable, reckoned according to the approved service and pay of such constable during his service in such force, and the said proportionate parts shall be settled by agreement between the Police Authorities, or, in default of agreement, by an arbitrator appointed by the Secretary of State.

There are other provisions with the same end in view—viz., that on a constable fulfilling the conditions of his appointment, and being of good behaviour, his future shall be provided for.

The income passed to the credit of this fund is derived from various sources as under :—

The Police Authority of every Police Force deduct from the pay of every constable and carry to the credit of this fund sums at a rate not exceeding 2½ per cent. per annum on his pay, and such stoppages during sickness, and such fines for misconduct as may be provided by the regulations of the force. A certain proportion of the fines imposed and fees charged by the Court of Summary Jurisdiction. Proceeds of sale of worn or cast clothing supplied for the use of the constables in the force, and such proportion of any sum received on account of constables whose services have been lent in consideration of payment, as the Police Authority may consider to be a fair contribution to the Pension Fund in respect of those services.

Dividends, and all other annual sums received in respect of the investment of the Pension Fund. The income derived from Pedlars' and Chimney Sweeps' Certificates, and receipts from the Exchequer Contribution Account as follows :—

The sum of £300,000 per annum is paid out of Custom and Excise Duties for Police Pension Fund purposes; £150,000 of this is appropriated for the Metropolitan Police District, the balance being divided according to the following provision.

There shall be paid in every financial year to the Police Authority of every Police Force a sum equal to the amount of the rateable deductions made during the year ending the 29th day of September last preceding the end of the financial year from the pay of the constables belonging to that force, and that sum shall be carried to the Pension Fund.

The residue shall at the same time be distributed among the Police Authorities of those forces in proportion to the amounts paid during the year ending the 29th day of September last preceding the end of the financial year in respect of pensions, allowances, and gratuities out of their Pension Fund, and the proportion to be paid to each force shall be carried to the Pension Fund.

At the end of each *financial year* the surplus of the annual income of the Pension Fund above the expenditure should be invested, in such name as the Police Authority direct, and in any manner authorised by law for investments by trustees, and all investments on account of the fund are known as the Capital of the Pension Fund.

The Capital of the Pension Fund is not to be applied for paying any sums payable out of this fund, the deficiency, if any, in the Police Pension Fund Account being chargeable to rates.

The income from these various sources is carried up to the credit of the Police Pension Fund Account, and out of it payments are made by resolution of the Police Authority to constables becoming entitled to pensions, according to the length of their "approved service."

The service of a constable for the purpose of this Act shall be subject to such deductions in respect of sickness, misconduct, or neglect of duty as may be made under the regulations

of the force to which the constable belongs; and the expression "approved service" shall, for the purposes of this Act, mean such service as may after such aforesaid deductions be certified under the order of the Police Authority to have been diligent and faithful service, but shall not, unless the regulations of the Police Force otherwise prescribe, include service before 21 years of age.

Police Wages Sheet (Form No. 70).—

This gives full particulars of the name, rank, and pay of every member of the Police Force. The full wages are charged in Column 8, the deductions being shown in detail in Columns 9 to 12.

The deductions in respect of the 2½ per cent. and sickness are transferred monthly from the Police Account (Borough Fund) to the credit of Police Pension Fund Account, and the deduction for lodgings to the credit of the account to which the property belongs. In all probability the Police Barracks would be provided out of borrowed money, and these transfers would be carried to the credit of Consolidated Loans Fund Account.

In order that the Revenue and Capital Account of the fund may be followed, a print is given of one year's transactions.

BOROUGH OF BLANKTOWN.

POLICE PENSION FUND, for the Year ending 31st March 19

Expenditure	£ s d	£ s d	*Income*	£ s d	£ s d
Rank — Date of Pension			Balance in hand as per last Abstract, p. 228	..	478 6 3
H. C., Chief Constable — 27th July 1900	156 0 0		Dividends on Investment of Pension Fund, Police Act, 1890	208 17 5	
C. P., Constable — 10th May 1896	53 10 0		Local Taxation (Customs and Excise) Duties	203 12 11	
H. J., Do. — 4th Feb. 1901	32 1 3		Rateable deductions from pay of Constables	131 17 2	
		241 11 3	Stoppages during sickness	25 3 0	
Widow of the late Police Constable F., return of rateable deductions	..	95 6 4	Fines and Fees	116 18 3	
			Pedlars' Certificates	11 10 0	
			Services of Police	18 5 3	
			Sale of Old Uniforms	6 12 6	
Balance carried to Police Pension Fund Capital Account for Investment	..	967 19 11	County Council, Proportion of Balance of Exchequer Contribution Account as per Agreement	104 2 3	
			Sweep's Certificate	0 2 6	
					826 11 3
	£	1,304 17 6			£ 1,304 17 6

BOROUGH OF BLANKTOWN.

POLICE PENSION FUND, for the Year ending 31st March 19

CAPITAL ACCOUNT.

Expenditure	£ s d	£ s d	*Income*	£ s d	£ s d
INVESTMENTS—					
Cardiff Corporation 3½% Stock £595 14s. 1d. purchased for	..	700 0 0	Accumulations as per last Abstract, p. 228, and invested	..	7,671 14 8
Metropolitan 3½% Stock, £3,723 4s. 1d. purchased for	..	4,694 3 8			
Cardiff Corporation 3½% Stock £1,000 purchased for	..	1,177 11 0			
Metropolitan 3½% Stock £1,007 19s. 6d. purchased for	..	1,100 0 0			
		7,671 14 8	Balance brought from Revenue Account, Income in excess of Expenditure ..	..	967 19 11
INVESTMENT DURING YEAR—					
Cardiff Corporation 3½% Stock £649 12s. purchased for	..	700 0 0			
Balance uninvested, carried to Balance Sheet	..	267 19 11			
	£	8,639 14 7		£	8,639 14 7

Borough Treasurer.

BOROUGH OF BLANKTOWN.

POLICE PENSION FUND, for the Year ending 31st March 19

BALANCE SHEET.

Liabilities	£ s d	£ s d	*Assets*	£ s d	£ s d
Income in excess of Expenditure, accumulated to 31st March 1901, as per last Abstract, p. 229	.. ..	8,150 0 11	Cardiff Corporation 3½% Stock £399 14s. 1d. purchased for	..	700 0 0
Surplus this year	967 19 11		Metropolitan 3½% Stock £3,723 4s. 1d. purchased for	..	4,694 3 8
Less at March 19	478 6 3	489 13 8	Cardiff Corporation 3½% Stock £1,000 purchased for	..	1,177 11 0
			Metropolitan 3½% Stock £1,007 19s. 6d. purchased for	..	1,100 0 0
			Cardiff Corporation 3½% Stock £649 12s purchased for	..	700 0 0
					8,371 14 8
			CASH—		
			In Banker's hands	..	267 19 11
		£ 8,639 14 7			£ 8,639 14 7

Borough Treasurer.

CHAPTER XVI.

EDUCATION ACCOUNTS.

SEPARATE accounts are kept of the following sections, viz. :— Elementary, Secondary, and Higher, including Technical Instruction.

The accounts, when checked on lines already recommended, are entered in the Orders on Treasurer, Bank Orders obtained, and the accounts discharged.

Owing to the fact that the Annual Grants are paid after the school year, and as it frequently occurs that school years terminate in almost each month in the financial year, it is found almost impossible to keep these accounts on an income and expenditure basis, as the grants which have accrued to the end of the financial year cannot be ascertained with any degree of accuracy.

Cash Book (Form No. 71).—

This is constructed on the Columnar principle. The receipts' side is self-explanatory. The payments' side is entered from the Orders on Treasurer, and the items analysed under headings corresponding to those of the Annual Financial Statement submitted to the Local Government Board auditor.

Monthly Analysis (Form No. 72).—

A more detailed analysis is made in this book, the object being to ascertain the exact cost of maintenance of each school.

Summary of Receipts and Payments (Form No. 73).—

The monthly totals from Form No. 72 are transferred to this account. The complete record for each school is thus ascertained, and this information is of the greatest value when printed in the form of a statistical abstract, as the details disclose the heads of service which may have contributed to any excess expenditure.

Register of Weekly Fees (Form No. 74).—

The fees of pupils attending Secondary Schools are entered in the book kept in the school, and the record should be periodically checked with the Register of Attendances.

Terminal Fees Book (Form No. 75).—

Where the system is such that terminal fees are charged, a book of this description is necessary.

The fees are payable in advance, and the head master or head mistress should only admit pupils who produce an Admission Order, which is issued by the Borough Treasurer when he receives the fee, which is usually paid to him direct.

In addition to this safeguard, the Fees Book should be periodically checked with the Attendance Register kept at the school.

Collecting and Deposit Book (School Fees) (Form No. 76).—

This applies to Secondary Schools where the fees are paid termly, and the income is recorded in chronological order, and posted to the individual accounts in the Fees Register Book (Form No. 77.)

Preparatory Technical (Evening) School Fees, &c. (Form No. 78).—

This book contains full particulars of all students. The head teachers are requested not to enter the name of any

student until the fees have been paid. The fees are paid to the Treasurer at short intervals.

Salaries Register (Form No. 79).—

The staff of teachers is usually so large that this book is found to be an absolute necessity, especially where the Education Authority has agreed to advance the salaries of teachers by fixed annual increments.

The information contained herein is extremely useful when estimating the salaries to be paid during the ensuing year, which figure appears in the estimates on which the precept is based.

Salaries Pay Sheet (Form No. 80).—

In order to facilitate payment of salaries, a separate sheet is issued for each school. The sheets are prepared in the Borough Treasurer's Department from information contained in the Salaries Register, and any other alterations which are communicated to the Treasurer by the Director of Education. The certificate at the foot is signed by the head teacher at the time the salaries are paid. Unless the National Health Insurance Commissioners have granted exception from the provisions of the Act to school teachers, a further column to record deductions under the Act must be introduced.

Particulars of Grants Received (Form No. 81).—

This book will be found useful for the purpose of ascertaining whether the grants falling due at certain periods are promptly paid by the Board of Education.

Orders for Supplies (Form No. 82.)—

Supplies are procured after the requisitions from the schools have been approved by the Committee. Each order consists of three counterfoils and one account form. The order and

one counterfoil are sent to the tradesman ; the second counterfoil remains in the book, and on receipt of the goods the details of the charges are entered thereon by the head teacher. This is the posting medium for the Stocks and Stores Books, and the information in the possession of the teacher enables him to so regulate his requests for supplies as to keep the cost within the allowance granted by the Committee. When the order is completed the remaining counterfoil is detached and sent to the Borough Treasurer. After the accounts are paid, the items on these counterfoils are marked off—the items not marked off representing the outstanding accounts.

Stocks and Stores (Form No. 83).—

Separate accounts should be kept of each class of goods, the debits being posted from the counterfoils of the orders and the credits as stores are issued.

The whole should be balanced periodically, an inventory should be taken at the end of each year, the accounts closed, and balances brought down to commence the next year.

The foregoing remarks apply to each section of the Education Accounts, subject to the necessary alterations in headings of Cash and other books.

The Loan Accounts are kept on the principles already recommended for the General Accounts of the Corporation.

A General Ledger of ordinary type is kept, to which is transferred periodically the totals appearing in the Cash Book.

CHAPTER XVII.

PETTY CASH, &c.

ADVANCES for Petty Cash purposes should be made to the heads of the various departments, and accounts opened debiting them with the amounts.

Monthly statements of expenditure should be submitted, supported by receipts, and repayments made, thus restoring the amount in hand to that originally advanced.

A liberal supply of forms of receipt should be distributed to the various offices, and used by them as occasion requires.

STAMPS.

All stamps should be perforated, and issued to the various departments in lots of, say, £1 or £2 at a time.

The entering up of the Postage Book is considered by many to be a very unimportant matter, but in the aggregate the value of stamps used amounts to a considerable sum per annum.

A convenient method is to cause the clerk who is charged with the posting of letters to enter such letters in detail in the Post Book (this would have to be done in every case, except for circulars or bills, which may be entered as so many circulars *re* ————), submit the book to the clerk in charge of stamps, and the necessary number of stamps will then be issued.

On a request from a department for a further issue of stamps, the Postage Book should be balanced and submitted to the Treasurer's office.

PERMANENT PAYMENTS BOOK.

It is difficult to imagine a well-regulated Finance Department without a book of this description. It should contain particulars of all payments which have to be made periodically, and it embraces Rents, Acknowledgments, Insurances, Notes as to Interest and Repayment of Mortgages, and should be provided with columns for a series of years, showing the dates of payment.

A similar book should be kept relating to special income which is due on certain dates, and this will be dealt with in a similar manner.

WAGES.

Arrangements should be made so that all wages be paid *direct* from the Borough Treasurer's office.

The principles which should govern this matter are—

That the departments concerned should make out the Wages Lists, and these, accompanied by the detailed Time Sheets, should be sent to the Treasurer's office, so that they may be checked.

Certificate as to Payment of Wages (Form No. 84).—

Before leaving the several pay stations, the Treasurer's clerk should sign the above form, at the same time requiring the foreman, and, if present, the Timekeeper also, to sign.

It should be a rule that each man is to present himself at the pay station for his wages, except under very special circumstances, which should be vouched for to the satisfaction of the

Treasurer's representative. It is advisable that the wages should be put up in tins, or transparent envelopes, in the Treasurer's office, as it is very satisfactory to know that the money balances before leaving the office.

Building Fees Book (Form No. 85).—

The Building Surveyor, or Borough Surveyor, enters in the above book the Building Fees which become due from time to time.

This book is sent into the Treasurer's office periodically, when the Builders' Accounts are debited, the accounts rendered, and the income collected in the ordinary way.

RENTS.

Where a Municipal Corporation possesses property let to tenants, a list should be entered in a Rental, giving full particulars; and, in the case of ground rents, the lessees should be called upon to submit the Fire Insurance Receipt in respect of the property built on the land once each year, so that the Corporation may not lose the protection thus afforded.

WEEKLY RENTS.

Weekly rents should be collected regularly, and steps taken to enforce payment of any amounts in arrear.

CHAIRS.

Income from Chairs in Pleasure Grounds, &c.—

In some instances Corporations are empowered to provide music for public pleasure grounds, marine parades, &c.

The stock of tickets should be in the hands of the Borough Treasurer, and a sufficient number should be issued daily to the Chair Superintendent, who should pay over the previous day's income the next morning, returning at the same time the

unused tickets, and receiving an official receipt from the Treasurer's Department.

The tickets should be printed so that the receipts for morning, afternoon, and evening may be kept distinct, and the colour should be changed daily.

A check should be applied by having the tickets examined by an independent officer. If any fraud exists, it will soon be discovered, as some of the tickets will be either a *different colour*, or the printed *number will not agree* with those issued for *that day*.

A constant temptation to the men engaged in this work exists in the fact that the persons to whom tickets are issued leave them scattered about, and if the men in charge collect and re-issue them a considerable revenue will be lost.

DESTRUCTOR WORKS.

Day Book (Form No. 86).—

Where the ashes or other product of Destructor Works is sold, provision must be made in the Day Book for both cash and credit customers, as a certain amount of the income thus derived will be received at the Works.

The responsible officer should be provided with a Receipt Book, issued by the Treasurer, and his instructions should make it perfectly clear that all sales for which cash is received *by him* should be entered in the Cash Customers' column, all other entries being made in the Credit Customers' column.

There should be two Day Books, so that while one is being entered up with the daily record at the Works, the other may

be posted into the Treasurer's Ledger, and monthly accounts rendered to the debtors by him, the Day Books being exchanged week by week.

When the pay clerk attends at the Works for the payment of wages, the Receipt Book and Day Book should be audited by him. He should take charge of the cash, which should be passed through the bank with the other income of the Corporation in the ordinary manner.

CHAPTER XVIII.

INSURANCE OF WORKMEN.

Details of Claim (Form No. 87).—

RECENT legislation relating to workmen's compensation is so far-reaching that Municipalities, in common with other employers of labour, insure against their liability in this respect; and as they are, very justly, considered model employers, they cover not only their legal responsibilities, but also their moral obligations.

A large number of accidents only disable workmen for a few weeks, and as the Workmen's Compensation Act, 1906, provides that under certain conditions compensation is not payable from the time of the accident, special arrangements are entered into with the insurance companies by many Municipalities securing compensation for any man injured either actually at work or going to or from his work, and also that the compensation shall commence *from the date of the accident*, so that for all such cases the insurance company would be liable.

As the insurance company is responsible for every accident, it follows that the services of the Treasurer, or other officer charged with the settlement of claims, are very rarely requisitioned, as the fact of an accident having occurred being once admitted, compensation at the rates fixed in the policy follows as a matter of course.

Occasionally a case will arise where a workman considers he is entitled to additional compensation by reason of circumstances which, in his judgment, are quite special. It is, however, found that a personal interview with the individual usually clears up the matter; and when it is explained that the compensation offered is for 14 days longer than the period to which he is *legally* entitled, it is invariably accepted.

National Insurance Act, 1911.—

In all Wages Sheets (except those relating to workmen or servants exempted from the provisions of the above Act) it is necessary to have a column or columns showing the weekly deductions under Part I, Health Insurance, and, if the workmen are engaged in insured trades, the deductions under Part II, Unemployment Insurance.

CHAPTER XIX.

AUDIT.

THE accounts of Municipalities are usually audited by Elective Auditors, known as Borough Auditors, but in some instances Corporations have obtained power to appoint professional accountants in the place of the Borough Auditors, and in a few cases the audit is conducted by an officer appointed by the Local Government Board.

The Borough Auditors are elected annually, and so little interest is taken in the election that the major portion of the burgesses are only made aware of the fact that they have power to elect their Auditors when, from local circumstances, the contest is brought specially to their notice, and even then the number of those who trouble to record their votes shows conclusively that the election of Borough Auditors is a matter of very little or no interest to the ratepayer. Those appointed to act in this capacity are chosen from either a political, personal, or social point of view, rather than from the standpoint of ability to discharge the duties of this important office in a full and complete manner.

There are, of course, instances in which those appointed are able to carry out their duties in a thoroughly satisfactory manner, but I think it must be admitted that in cases where the Auditors have had no previous training in accounts it is a complete farce to imagine for one moment that they can properly audit the intricate accounts relating to a Municipality.

With regard to the appointment of professional accountants for the audit of Municipal Accounts, I do not think anyone will venture to argue that this would be anything but a step in the right direction; but as, no doubt, difficulties would arise if any attempts were made to deprive the burgesses of their power of election, one is led to suggest that if professional accountants wish to be represented in this particular class of audit, they must contest the elections as they arise.

The accounts of Education Authorities, of Guardians of the Poor, and of District Councils, are at the present time audited by gentlemen appointed by the Local Government Board. The audit as a whole, while being such a one as is calculated to vouch the accuracy of the receipts and payments, is very largely an inquiry as to the legality or otherwise of the expenditure, which, if not strictly legal, is surcharged; and though in many cases the Local Government Board exercise their powers of remission, the action of the Auditors causes the various authorities to be extremely careful as to the legality of the payments made, and, in fact, ensures that these points shall receive due attention before expenditure is incurred.

It is to be regretted that the Auditors themselves are not always trained in such a manner as to enable them to give proper attention to the financial side, but rather to the legal, although it must be admitted there has been a marked improvement in recent years. The audits are invariably commenced many months after the accounts have been closed. Now, this state of affairs should most certainly not exist, as, if official audits are to obtain, more Auditors should be employed, or such arrangements made as will ensure that the work will be carried out much more expeditiously. The strength of the official audit lies in the power of surcharge; and although I do not think it would be advisable to confer this power on professional

Auditors, still, the advantages of both kinds of audits might be obtained if qualified accountants were either appointed by the Corporations or elected by the burgesses to audit the books from the financial point of view, making note of any expenditure on which the opinion of the Local Government Board might be obtained. Without any actual audit, the Local Government Board exercises a most effective control over the Loans and Corporation Stock issued by Municipalities. The sanction of this body is necessary before any money can be borrowed for Capital Works, and detailed returns are made at the end of each financial year, showing exactly the state of the different Capital borrowings, and the means that are being taken to liquidate the liability, either by annual repayments or Sinking Funds.

A printed Abstract of Accounts, in which the Loan Statement occupies a prominent position, is forwarded annually to the Board, and the returns may be checked by this means.

It is impossible in a work of this length to even attempt to trace in detail the items of income and expenditure on each fund from their sources, through the accounts, and on to the Balance Sheets. This, however, has been done in the case of the Consolidated Loans Fund.

A Balance Sheet should be issued for each fund, the details for the publication of the Abstract of Accounts being obtained from the Income and Expenditure Ledger.

In addition, an aggregate Balance Sheet should be published, so that the position of the finances of the Corporation as a whole may be seen in a concise form as follows :—

BOROUGH OF BLANKTOWN.

AGGREGATE BALANCE SHEET at 31st March 191 .

Liabilities

CAPITAL ACCOUNTS.

BLANKTOWN CORPORATION STOCK:

Funds	3½% Stock	3% Stock	Total
	£	£	£
Borough ..	50,000	56,400	106,400
General District ..	30,000	49,750	79,750
Tramways ..	50,000	55,550	105,550
Electric Lighting	10,000	30,000	40,000
	£140,000	£191,700	£331,700

Less Funds in hand for Redemption—

Funds	3½% Stock	3% Stock	Total
	£	£	£
Borough ..	13,000	12,000	25,000
General District	5,500	4,500	10,000
Tramways ..	2,000	3,000	5,000
Electric Lighting	3,300	2,700	6,000
	£23,800	£22,200	£46,000

	£	s	d	£	s	d
				331,700	0	0
				46,000	0	0
LOANS:						
Borough Fund	25,000					
General District Fund	44,000					
Tramways Fund	33,000					
Electric Lighting Fund	20,000					
				122,000	0	0
Carried forward				122,000	0	0
				285,700	0	0

Assets and Capital Outlay

CAPITAL ACCOUNTS

EXPENDITURE ON WORKS AND UNDERTAKINGS:

Funds	Works and Undertakings	Expenses raising Stock	Total	£	s	d	£	s	d
	£	£	£						
Borough	130,000	2,000	132,000						
General District..	120,000	2,500	122,500						
Tramways ..	125,000	1,000	126,000						
Electric Lighting	55,000	2,000	57,000						
	£430,000	£7,500					437,500	0	0

Less Premiums received with Stock Issues:

	£
Borough Fund	1,000
General District Fund	2,000
Tramways Fund	500
Electric Lighting Fund	3,000
	6,500 0 0

INVESTMENTS OF FUNDS FOR REDEMPTION OF STOCK:

	£	s	d	£	s	d
1st Issue	20,000	0	0			
2nd do.	15,000	0	0			
3rd do.	7,000	0	0			
4th do.	4,000	0	0			
				46,000	0	0
Capital Accounts Credit Balance, Amount due from Treasurer				26,200	0	0
Carried forward				503,200	0	0

BOROUGH OF BLANKTOWN.

AGGREGATE BALANCE SHEET at 31st March 191 (*continued*).

Liabilities	£ s d	£ s d	*Assets and Capital Outlay*	£ s d	£ s d
Brought forward	122,000 0 0	285,700 0 0	Brought forward	..	503,200 0 0
Less paid off and Funds in hand:					
Borough Fund 15,000					
General District Fund 23,000					
Tramways Fund 18,000					
Electric Lighting Fund 12,000					
	68,000 0 0				
		54,000 0 0			
FUNDS FOR REDEMPTION OF CORPORATION STOCK:					
1st Issue	20,000 0 0				
2nd do.	15,000 0 0				
3rd do.	7,000 0 0				
4th do.	4,000 0 0				
		46,000 0 0			
EXCESS OF ASSETS AND CAPITAL OUTLAY OVER LIABILITIES:					
Funds in hand for Redemption of Stock	46,000 0 0				
Loans Repaid and Loans Funds in hand	68,000 0 0				
Contributions from Revenue to Capital Outlay	3,500 0 0				
		117,500 0 0			
Total Capital Accounts	..	503,200 0 0	Total Capital Accounts	..	503,200 0 0

BOROUGH OF BLANKTOWN.

AGGREGATE BALANCE SHEET at 31st March 191 (*continued*).

Liabilities	£ s d	£ s d	*Assets and Capital Outlay*	£ s d	£ s d
Brought forward	..	503,200 0 0	Brought forward	..	503,200 0 0
			INCOME AND OTHER ACCOUNTS.		
INCOME AND OTHER ACCOUNTS.			DEPARTMENTAL AND SUNDRY DEBTORS:		
DEPARTMENTAL AND SUNDRY CREDITORS:			Borough Fund	1,300 0 0	
Borough Fund	3,400 0 0		General District Fund	5,100 0 0	
General District Fund	5,200 0 0		Tramways Fund	4,900 0 0	
Tramways Fund	3,500 0 0		Electric Lighting Fund	10,500 0 0	
Electric Lighting Fund	1,700 0 0				21,800 0 0
		13,800 0 0	INVESTMENTS:		
			Tramways Account	45,000 0 0	
			Electric Lighting Account	6,400 0 0	
ELECTRIC TRAMWAYS ACCOUNT:					51,400 0 0
Reserve Fund	10,000 0 0		MATERIALS, PLANT, &c., ON HAND:		
Sinking Fund Suspense Account	5,000 0 0		Borough Fund	700 0 0	
Depreciation Fund	30,000 0 0		General District Fund	6,000 0 0	
		45,000 0 0	Tramways Fund	12,000 0 0	
			Electric Lighting Fund	3,000 0 0	
					21,700 0 0
ELECTRIC LIGHTING ACCOUNT:			AMOUNTS DUE FROM TREASURER:		
Reserve Fund	3,500 0 0		Borough Fund	300 0 0	
Sinking Fund Suspense Account	2,900 0 0		General District Fund	18,800 0 0	
		6,400 0 0			
Carried forward	..	568,400 0 0	Carried forward	19,100 0 0	598,100 0 0

BOROUGH OF BLANKTOWN.

AGGREGATE BALANCE SHEET at 31st March 191 (*continued*).

Liabilities	£ s d	£ s d	*Assets and Capital Outlay*	£ s d	£ s d
Brought forward	..	568,400 0 0	Brought forward	19,100 0 0	598,100 0 0
EXCESS OF ASSETS OVER LIABILITIES. (INCOME, &c., ACCOUNTS)			LESS AMOUNT DUE TO TREASURER:		
			Tramways Fund .. .. £ 5,500 0 0		
			Electric Lighting Fund .. 6,900 0 0	12,400 0 0	
					6,700 0 0
REVENUE ACCOUNTS (CREDIT BALANCES):			CASH IN HANDS OF OFFICIALS:		
General District Fund	25,000 0 0		Borough Fund	100 0 0	
Tramways Fund	8,000 0 0		General District Fund	300 0 0	
Electric Lighting Fund, &c.	5,000 0 0		Tramways Fund	100 0 0	
	38,000 0 0		Electric Lighting Fund	100 0 0	
LESS REVENUE ACCOUNT (DEBIT BALANCES):					600 0 0
Borough Fund, &c.	1,000 0 0				
		37,000 0 0			
		£ 605,400 0 0			£ 605,400 0 0

Auditor. *Borough Treasurer.*

FORMS.

Form No. 1.—

BOROUGH ENGINEER'S REQUISITION TO THE HIGHWAYS AND DRAINAGE COMMITTEE,
1st January 19

Work for which Required	Materials	Ordered from	No. of Order
	MATERIALS ORDERED SINCE LAST COMMITTEE.		
Stables	140 Trusses Meadow Hay	A. J. B...	237
	60 " Seed Hay		
	150 " Straw		
	55 Quarters Oats		
	2 Bushels Linseed		
Stock	2 Chaldrons Coke	S. B. & Sons	238
Office	1 Richard's Indicator Spring and Scale	W. F. S	240
Stock	14 lbs. Burnt Umber	G. M. S.	245
"	Repair Stand Post Meter	T. B. & Son	246
Destructor	12 Rakes..	F. B & Co.	247
Bexhill Road Sewer	12 Square 7 by 12 Yellow Deal	T. B. & Co.	248
G. O. Foreman	Repairs to Bicycle..	F. B. & Co.	251
Meads Drainage	Repair Pipe, St. Andrew's Lodge	D. A.	252
Granolithic Paving	" Grand Parade	D. A.	253
Meads Drainage	" Flint Cottage, Meads Street	D. A.	256
	MATERIALS REQUIRED.		
Stock	20 Tons Cement	Sussex P. C. Co.	260
"	1 Ton Sanitas	Sanitas Co.	261
"	6 Yards Grey Lime	E. V.	262
"	2 Trucks Wire Cuts..	H. & Co.	289
"	3 Casks Paraffin	M. Bros.	263
"	3 Dozen Drag Shoes		
"	2 " Galvanised Padlocks	N & A...	264
"	2 Grafting Tools		
	&c. &c. &c.		

Approved by Committee,
1st *January* 19

William Smith,
Chairman.

John Brown,
Borough Engineer.

Form No. 2.—

No. 1,000.

COUNTERFOIL.

..... account

.....19..

To.. .....

Signed .....

No. 1,000.

ORDER.

..... account

..... 19..

To.....

Please to

.....
Borough Engineer.

All goods to be accompanied by a Delivery Note, and when Order is completed Account to be rendered on attached Form to

The Borough Treasurer,
Town Hall,.....

No. 1,000.

ACCOUNT.

.....

The Corporation of.....

Dr. to.....

Date	Schedule No.		Rate	£	s	d

....
Borough Treasurer. *Borough Engineer.*

Form No. 3.—

Borough Treasurer's Office,
The Town Hall,
.....

.....191....

Dear Sir,

Will you oblige by sending in your Accounts to the..... day of.....on the blue account forms already supplied, by return of post.

In case there should be an order on which supplies have been made, but still incomplete, please let me have a separate statement of this, giving the number of the official order.

Your special attention to this matter is requested in order to ensure prompt payment, and to facilitate the balancing of my books.

Yours faithfully,

Borough Treasurer.

Form No. 4.—

Date Received	Official Order No.	Name	£ s d	Dep'tment to which Account is sent	Date Returned	Remarks

Form No. 5.—

BOROUGH OF BLANKTOWN—PUBLIC WORKS DEPARTMENT.

Daily Return of Materials and Stores (Inwards).

Received Date	Received By	Who from	Where from	No. of Advice or Delivery Note	No. of Order	Description of Material	No. of Wagon	Quantities	Price	Value £ s d	Store Charges £ s d	Stock Ledger Folio	Account No.	Account Dated	Account Checked by	Account Date Checked	Remarks

Total Value £

Signed.....Storekeeper

BOROUGH OF BLANKTOWN.

BOROUGH ENGINEER'S OFFICE.

HIRED CARTS.

Order No..... Date.....191..

To M.... .....

Please supply Horses and Carts as under :

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

Borough Engineer.

Form No. 6.—

BOROUGH OF BLANKTOWN.

BOROUGH ENGINEER'S OFFICE.

HIRED CARTS.

Order No..... Date.....191..

To M.....

Please supply Horses and Carts as under :

.....

.....

Borough Engineer.

Received on above Order :

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

Foreman.

Form No. 7.—

BOROUGH OF BLANKTOWN.

DAILY RETURN OF HORSES, CARTS, AND HOW EMPLOYED.

.....191

Description of Work	Number of Hired Horses	Carts	Men	Number of Corporation Horses	Carts	Men	Remarks
Removal of House Refuse							
Sweeping Roads.. ..							
Watering Roads							
Carting Granite							
Carting Flint							
Carting Binding							
Pleasure Grounds ..							
Destructor Works ..							
Removal of Fish Offal ..							
Gulleying							
Bricklayers							
Sewers							
Watering for Steam Roller							
Horse Broom							
Foreshore							
In Stables..							
Flushing							
Mudding							
Patching							
Washing Cab Stands ..							
Turned Out							
&c.							

.....

General Foreman.

Form No. 8.—

BOROUGH OF BLANKTOWN.
ORDERS ON TREASURER.

ACCOUNTS passed year ending 31st March 191 .

Creditors' Ledger Folio	Income and Expenditure Ledger Folio	Date	Name	Purpose	Amount
					£ s d
		191	**PROPERTY, MARKETS, &c., COMMITTEE**		
			GENERAL DISTRICT FUND		
			Corporation of Blank	Water, Sept. Quarter ..	136 6 5
			Do.	Electric Light do. ..	53 4 6
			C. B. & Co., Lim...	Coal	32 8 8
			D. & J.	Soap	6 4 0
			R. M. & Co.	Repairs to Boiler	2 15 0
			J. H.	Newspapers & Periodicals	1 0 6
				£	231 19 1
			BOROUGH FUND		
			C. J.	Coal	80 18 1
			S. & Son	Maintaining Turret Clock	8 2 6
			C. S. L. Co...	Cleaning Windows ..	4 16 0
			C. L.	Laundry Work	1 6 3
				£	95 2 10
			WATCH COMMITTEE		
			GENERAL DISTRICT FUND		
			C. Gas Co.	Gas, Sept. Quarter ..	0 11 10
			D. & J.	Paint	6 1 3
			Corporation of Blank	Water, Sept. Quarter ..	4 3 11
			J. H. & Co., Lim.	Stores	3 1 4
				£	22 18 4
			BOROUGH FUND		
			C. B. & Co., Lim...	Coal	39 9 9
			S. & Son	Stores	11 15 3
			C. L.	Coke	4 17 8
			D. D. & Sons	Advertising	4 14 7
				£	60 17 3
			HEALTH AND PORT SANITARY COMMITTEE		
			GENERAL DISTRICT FUND		
			A. B., Lim.	Stores	55 9 1
			D. & J.	Old Timber	44 7 6
			C. B. & Co., Lim...	Coal	25 14 5
			J. H.	Timber	25 5 6
			J. W. & Sons, Lim.	Stores	15 9 6
				£	166 6 0
			BOROUGH FUND		
			D. D. & Sons	Advertising	2 1 3
			J. F. & Co.	Bottles, &c	1 11 1
			G. N...	Bill Posting	1 4 0
				£	4 16 4

Form No. 9—

BOROUGH OF BLANKTOWN.

Finance Committee.....191 . **Treasurer's Schedule of Accounts this day ordered for Payment.**

Date of Payment	Name	Property, Markets,&c. Committee	Watch Committee	Health,&c Committee	Finance Committee	Small Accounts Column	C.B. Folio	Amount of Cheque Ordered
191		£ s d	£ s d	£ s d	£ s d	£ s d		£ s d
	GENERAL DISTRICT FUND							
	Property, Markets, &c., Committee—							
	Corporation of Blank	136 6 5	4 3 11	..	..	..	..	140 10 4
	Do.	53 4 6	..	..	..	..	..	53 4 6
	C. B. & Co., Lim...	32 8 8	..	25 14 5	..	..	..	58 3 1
	D. & J.	6 4 0	6 1 3	44 7 6	..	..	..	56 12 9
	R. M. & Co.	2 15 0	..	..	..	..	..	2 15 0
	J. H.	1 0 6	..	25 5 6	..	..	..	26 6 0
	Watch Committee—							
	C. G. Co.	..	9 11 10	..	..	..	..	9 11 10
	J. H. & Co., Lim.	..	3 1 4	..	..	..	..	3 1 4
	Health and Port Sanitary Committee—							
	A. B. Lim.	..	..	55 9 1	..	..	..	55 9 1
	J. W. & Sons, Lim.	..	..	15 9 6	..	..	..	15 9 6
		£231 19 1	22 18 4	166 6 0	..	..	..	421 3 5
	BOROUGH FUND.							
	Property, Markets, &c., Committee—							
	C. J.	80 18 1	..	..	..	..	..	80 18 1
	S. & Son	8 2 6	11 15 3	..	..	..	..	19 17 9
	C. S. L. Co...	4 16 0	..	..	..	..	..	4 16 0
	C. L.	1 6 3	4 17 8	..	..	..	..	6 3 11
	Watch Committee—							
	C. B. & Co., Lim	..	39 9 9	..	..	..	..	39 9 9
	D. D. & Sons	..	4 14 7	2 1 3	..	..	..	6 15 10
	Health and Port Sanitary Committee—							
	J. F. & Co.	..	..	1 11 1	..	1 11 1		
	G. N...	..	..	1 4 0	..	1 4 0		
						2 15 1	..	2 15 1
	Borough Treasurer	..	..	4 16 4	..	..	..	160 16 5
		£95 2 10	60 17 3					

Form No. 10.—

BOROUGH OF BLANKTOWN.

AT a MEETING of the FINANCE COMMITTEE, held at the TOWN HALL, BLANKTOWN, on.....the.....day of.....191 .

IT WAS ORDERED—"That the following Amounts, payable by Cheques on THE NATIONAL PROVINCIAL BANK OF ENGLAND, LIMITED, BLANKTOWN, be drawn by the Treasurer of the Borough, and that the same be charged to the

BLANKTOWN GENERAL DISTRICT FUND ACCOUNT.

No. of Cheque	To whom Payable	Amount of Cheque £ s d
	Corporation of Blank	140 10 4
	Corporation of Blank	53 4 6
	C. B. & Co., Lim.	58 3 1
	D. & J.	56 12 9
	R. M. & Co.	2 15 0
	J. H.	26 6 0
	A. G. Co.	9 11 10
	J. H. & Co., Lim.	3 1 4
	A. B., Lim.	55 9 1
	J. W. & Sons, Lim.	15 9 6
	Borough Treasurer	£421 3 5

Chairman.
Members of the Council.

Town Clerk.

Form No. 11.—

No. 1.

.....19....

Name .....

for .....

.....

Amount .....

£.....

BOROUGH OF BLANKTOWN.

No. 1.

BOROUGH FUND ACCOUNT.

BOROUGH OF BLANKTOWN.

£ : :

To THE NATIONAL PROVINCIAL BANK OF ENGLAND, LIM.
BLANKTOWN.

. .....19.....

Pay to.....& Co. or Bearer the sum of.....
named below, on the Receipt being duly stamped, signed, and dated
and charge the same to the above Account.

.....
Borough Treasurer.

One Penny.

Received from the Borough Treasurer the sum of

£ : :

Signature..... Stamp if £2 or over

Date.....

N.B.—No Receipt other than that on this Cheque is required.

Form No. 12.— INCOME AND EXPENDITURE LEDGER.

SANITARY COMMITTEE.

EXPENDITURE.

Date	Fo. Orders on Tr'surer	Name	Description	Amount 1	Salary Medical Officer of Health 2	Salary Deputy Medical Officer of Health 3	Salary, Chief Inspector 4	Salaries, other Inspectors 5
				£ s d	£ s d	£ s d	£ s d	£ s d
1902 Feb. 10	107	Wages of Messenger	.. ..	4 14 0	..	..	..	..
		T. G. ..	Drainage, 25 Tideswell Road	18 19 0	..	..	..	..
		J. B. ..	Distempering Room.. ..	1 5 0	..	..	..	..
		W. G. ..	Salary	40 0 0	40 0 0			
		W. E. ..	Do.	14 0 0	..	..	14 0 0	
		J. V. ..	Do.	12 10 0	..	..	..	12 10 0
		R. M. ..	Do.	10 0 0	..	..	.	10 0 0
		R. P. ..	Do.	5 0 0	..	..	..	..
		C. H. T. ..	Do.	4 6 8	..	..	..	..
		W. B. ..	Bacteriological Examinations and Analysis of Water	9 9 0	..	..	..	..
		C. & Sons..	Fly Hire	7 17 6	..	..	..	..
		W. M. C..	Electric Bell Repairs ..	3 0 0	..	..		..
		V. T. S. ..	Printing	29 5 0	..	..	..	..
		F. & Co. ..	Stationery	5 0 0	..	..	..	..

EXPENDITURE.

Salaries, Clerks 6	Fly Hire 7	Disinfectant 8	Stationery, Advertising, and Printing 9	Analysis 10	Wages of Messenger 11	Drainage, Tideswell Road 12	Disinfecting after Illness 13	Repairs, Electric Bells, &c. 14
£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d
..	..	..	..	..	4 14 0			
..	..	..	..	..	..	18 19 0		
..	..	..	..	..	..	..	1 5 0	
5 0 0								
4 6 8								
..	..	..	..	9 9 0				
..	7 16 6	..	..					
..	..	..	..	..	..	..	..	3 0 0
..	..	..	29 5 0					
..	..	..	5 0 0					

EXPENDITURE.

15	16	17	18	19	20	21	22	23	24	25
£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d

INCOME.

Drs. Led. Fo.	26	Drs. Led. Fo.	27	Drs. Led. Fo.	28	Drs. Led. Fo.	29	Drs. Led. Fo.	30	Drs. Led. Fo.	31	Drs. Led. Fo.	32	Drs. Led. Fo.	33	Total
	£ s d		£ s d		£ s d		£ s d		£ s d		£ s d		£ s d		£ s d	£ s d

Form No. 12—*(continued)*.

INCOME AND EXPENDITURE.

WAGES

Date	Folio of Orders on Treasur'r	Name and Particulars	Amount	Road Repairs	Drainage	Footpaths	Street Watering
			£ s d	£ s d	£ s d	£ s d	£ s d
19 Mar. 31	..	Wages Account—Wages of Workmen paid during Year (posted in detail)..	10,000 0 0	2,000 0 0	1,000 0 0	1,500 0 0	500 0 0

WAGES

19 Mar. 31	..	Wages Account—Wages of Workmen paid during Year (posted in detail)..	1,500 0 0	600 0 0	200 0 0	100 0 0	600 0 0

MATERIALS

19 April 1	..	Materials on hand ..	4,000 0 0				
19 Mar. 31	..	Sundry Purchases during Year (posted in detail)..	8,000 0 0				
			£ 12,000 0 0				
19 April 1	..	Materials on hand ..	3,500 0 0				

HORSE HIRE

19 Mar. 31	..	Contractor, &c.—Horse Hire during Year (posted in detail)	1,000 0 0	300 0 0	100 0 0	100 0 0	500 0 0

PLANT

19 April 1	..	Plant on hand	2,000 0 0				
19 Mar. 31	..	Sundry Purchases during Year	1,000 0 0				
			£ 3,000 0 0				
19 April 1	..	Plant on hand	2,400 0 0				

ESTABLISHMENT

19 Mar. 31	..	Sundry Expenditure during Year (posted in detail)	1,100 0 0				

EXPENDITURE LEDGER.

(MANUAL LABOUR). INCOME.

Sewage Ejector Works	Sundry other Wages (in Detail)		Fo.		Fo.		Fo.		Fo.	
£ s d	£ s d			£ s d		£ s d		£ s d		£ s d
1,000 0 0	4,000 0 0	Total Wages transferred to General Works Account ..		..		..		..		£10,000 0 0

(TEAM LABOUR).

		Total Wages transferred to Stables Account		..		..		..		£1,500 0 0

ACCOUNT.

		Materials on hand, March 31st 19 ..		..		..		..		3,500 0 0
		Materials used during Year transferred to General Works Account..		..		..		..		8,500 0 0
										£12,000 0 0

ACCOUNT.

		Total Horse Hire transferred to General Works Account		..		..		..		£1,000 0 0

ACCOUNT.

		Jobs charged as per Works Cost Ac/s, information procured from Plant Record Book, transferred to General Works Account		..		..		..		550 0 0
		Small Jobs at fixed percentage transferred to General Works Account ..		..		..		..		50 0 0
		Value of Plant on hand		..		..		..		2,400 0 0
										£3,000 0 0

CHARGES.

		Transferred to General Works Account		..		..		..		£1,100 0 0

Form No. 12—*(continued)*. INCOME AND

STABLES

Date	Folio Orders on Treasurer	Name and Particulars	Amount	Wages of Horse-keeper	Forage	&c.	&c.
			£ s d	£ s d	£ s d	£ s d	£ s d
19 April 1	..	Forage on hand	65 0 0				
19 Mar. 31	..	Sundry Expenditure during Year (posted in detail)	2,035 0 0				
		Depreciation on Horses	160 0 0				
		Do. Carts	140 0 0				
		Do. Harness	40 0 0				
			2,440 0 0				
		Transfer from Team Labour	1,500 0 0				
			£3,940 0 0				
19 April 1	..	Forage on hand	71 0 0				

Form No. 12a GENERAL WORKS ACCOUNT. WORKS

Date	Folio Orders on Treasurer	Name and Particulars	Amount		Works
			£ s d		
19 Mar. 31	..	Transfers from following Accounts :—			
		Wages Account, Wages (Manual Labour) ..	10,000 0 0		Highways Committee—
		Materials Account ..	8,500 0 0		Road Repairs (in detail) and Scavenging .. .. ..
		Horse Hire	1,000 0 0		Sewers (in detail) .. .. ..
		Plant Account ..	550 0 0		Footpath Repairs, &c. (in detail)
		Do. Small Jobs	50 0 0		Street Watering .. .. ..
		Establishment Charges	1,100 0 0		Sewage Ejector Works .. ..
		Stables Accounts ..	3,847 0 0		Sundry Works (in detail) ..
			25,047 0 0		

EXPENDITURE LEDGER. INCOME.

ACCOUNT.

Fo.		Fo.		Fo.		Fo.		Fo.	Sale of Manure	Fo.	Total
	£ s d		£ s d		£ s d		£ s d		£ s d		£ s d
									4 15 0		
									7 5 0		
									10 0 0		
									£22 0 0		22 0 0
					Forage on hand				..	..	71 0 0
					Transfer to General Works Account, being net charge for Stable Services				..	..	3,847 0 0
											£3,940 0 0

EXECUTED AS PER WORKS COST LEDGER.

Wages	Materials	Cartage	Horse Hire	Establishment Charges	Use of Plant	Total
£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d
2,000 0 0	3,000 0 0	800 0 0	200 0 0	300 0 0	150 0 0	6,450 0 0
1,000 0 0	500 0 0	400 0 0	..	100 0 0	250 0 0	2,250 0 0
1,500 0 0	2,800 0 0	200 0 0	..	225 0 0	100 0 0	4,825 0 0
500 0 0	100 0 0	600 0 0	500 0 0	85 0 0	20 0 0	1,805 0 0
1,000 0 0	600 0 0	20 0 0	..	82 0 0	..	1,702 0 0
4,000 0 0	1,500 0 0	1,827 0 0	300 0 0	308 0 0	80 0 0	8,015 0 0
£10,000 0 0	£8,500 0 0	£3,847 0 0	£1,000 0 0	£1,100 0 0	£600 0 0	£25,047 0 0

Form No. 13.—

BOROUGH OF BLANKTOWN. To Storekeeper. .....19 *Please Deliver*: Material Outwards. .... Job: .... *Foreman*	BOROUGH OF BLANKTOWN. To Storekeeper. .....19 *Please Deliver*: Material Outwards. .... Job: .... *Foreman*	*To be forwarded to Finance Department by Storekeeper with Day Sheets.* BOROUGH OF BLANKTOWN. To the Workman. .....19 *Please Receive*: Material Outwards. .... Job: ..... *Delivered to* ..... *Received by* .....

Form No. 14.—

STORES DAY SHEET.

Borough of Blanktown—Public Works Department. Folio

Daily Return of Materials and Stores (Outwards).

Date	Order No.	Delivery Note No.	To whom Delivered	Where used		Description of Material, &c.	Quantities	Price	Value	Stock Ledger Folio	Account to be Debited
				Description of Work	Where at				£ s d		
								Total Value £			

Signed.....Storekeeper.

Form No. 15.—

ANALYSIS OF MATERIALS OUTWARDS.

19	HIGHWAYS MAINTENANCE																			
Week ending	Folio Materials Outwards Sheets	Amount		Repairing Wood Paved Carriageways		Repairing Paved Footways and Channelling		Repairing Granite Paved and Pebble Pitched Carriageways		Reforming, Patching, Rolling, and Weeding Macadam Carriageways		Repairing Gravel Footways		Repairs and Renewals of Gully Grids		Repairing Street Crossings		Maintenance of Bridges		Holiday Fund		Sick Fund		
		£	s d	£	s d	£	s d	£	s d	£	s d	£	s d	£	s d	£	s d	£	s d	£	s d	£	s d

Form No. 16.—

JOURNAL

Week ended.....191

Account	Sub-Section of Account	Folio Works Costs Ledger	Wages		Materials		Haulage		Tools Sharpened, &c.		Hire of Plant		Steam Rollers		Steam Motors				Establishment Charges		Folio Income and Expenditure Ledger	Dr.		Cr.	
			£	s d	£	s d	£	s d	£	s d	£	s d	£	s d	£	s d	£	s d	£	s d		£	s d	£	s d

Form No. 17.—

BOROUGH OF BLANKTOWN.

PUBLIC WORKS DEPARTMENT.

Name..... TIME SHEET, *Week ending*.....
Grade..... *No*..... *Rate of Pay* .....

Day	Where Work done	Description of Work	Time	For Office Use only	
				Amount	Account to be Debited
				£ s d	
FRIDAY ..					
SATURDAY..					
MONDAY ..					
TUESDAY ..					
WEDNESDAY					
THURSDAY					
		Weekly Total ..			

Examined and certified correct.

.....*Foreman.*

Form No. 18.—

WATCH COMMITTEE, JULY 18TH 191 .

Estimate 6 months	Expended up to	Expended One Month to	Total Expended	Overdrawn	In hand
£ s d	£ s d	£ s d	£ s d	£ s d	£ s d
3,627 0 0	1,778 16 2	490 14 4	2,269 10 6		1,357 9 6
110 0 0	31 14 9	15 15 6	47 10 3		62 9 9
318 0 0	58 4 11	75 18 11	134 3 10		183 16 2
£4,055 0 0	1,868 15 10	582 8 9	2,451 4 7		1,603 15 5
One Month's Estimate				..	675 16 8
Four Do.				..	4
Four Months' Expenditure				2,451 4 7	2,703 6 8
Three Weeks' Wages to be paid to end of Month				336 0 0	
					2,787 4 7
Overspent				..	£83 17 11

Form No. 19.—

BOROUGH OF BLANKTOWN.

NOTICE OF INTENDED

GENERAL DISTRICT RATE.

NOTICE IS HEREBY GIVEN, that the MAYOR, ALDERMEN, and BURGESSES, acting by the Council as the Urban Sanitary Authority for the District of the Borough of Blanktown, in pursuance of the PUBLIC HEALTH ACT, 1875, intend to make a GENERAL DISTRICT RATE of One Shilling and Eightpence in the Pound for the period commencing on and including the 1st day of April 191 , and ending on and including the 30th day of September 191 , at a Meeting of the Council to be held in the Council Chamber at the Town Hall, on Monday, the 1st day of May 191 , at Half-past Four o'clock in the Afternoon.

AND NOTICE IS HEREBY FURTHER GIVEN, that a Statement of the proposed Rate is deposited for inspection at the BOROUGH TREASURER'S OFFICE, TOWN HALL, BLANKTOWN, aforesaid.

Dated this day of April 191 .

.....

Town Clerk.

Form No. 20.—

BOROUGH OF BLANKTOWN.

GENERAL DISTRICT RATE.

NOTICE IS HEREBY GIVEN, that for the purpose of defraying such expenses as are chargeable on the District Fund, which that Fund is insufficient to meet, the MAYOR, ALDERMEN, and BURGESSES, acting by the Council as the Urban Sanitary Authority for the District of the said Borough, did, on the day of May 191 , make under their Common Seal, and levy a GENERAL DISTRICT RATE for this Borough, for the Half-year commencing on the 1st day of April 191 , and ending on and including the 30th day of September 191 , by virtue and in pursuance of the Public Health Act, 1875, at and after the Rate of One Shilling and Eightpence in the Pound, upon the several Owners and Occupiers of all such kinds of property within the Borough as are by law assessable thereto, subject to the exceptions, regulations, and conditions contained in or authorised by the said Act, which said property and the assessment thereof are comprised and set forth in the Rate Book deposited in the BOROUGH TREASURER'S OFFICE, at the TOWN HALL, and any person interested in or assessed to the said Rate may inspect the same. And the said Council did further order that the said Rate shall be payable forthwith, and shall be collected by or paid to the Collectors appointed, or such other Collector or Collectors as may be appointed for this purpose by the Finance Committee.

Dated this day of April 191 .

.....

Town Clerk.

Form No. 21.—

Date	Assessment No.	Name	Amount of Allowance	Reasons for Allowance
			£ s d	

Form No. 22.—

BOROUGH OF BLANKTOWN.

COLLECTOR'S UNPAID RATES STATEMENT.

Showing the Names of all persons rated to the General District Rate who have neglected or refused to pay such Rate, and the sums respectively due from them.

Rate made.....191 ....at.....in the £

No. in the Rate Book	Names of the Persons Assessed	Premises Rated	Amount of Rate	Reason why not paid
			£ s d	

Form No. 23.—

PARISH OF

POOR RATE made the

POOR

Name of Occupier coming in after the making of the Rate, and the Date when Occupation commences 1 (a)		No.	Name of Occupier	Name of Owner	Description of Property	Name or Situation of Property
Name	Date	1	2	3	4	5

COLLECTION ACCOUNT.

Recoverable Arrears of former Rates	Total Amount to be Collected	Amount actually Collected	No. of Receipt	Date of Receipt	Irrecoverable		
					Amount allowed to Owner under the Poor Rate Assessment and Collection Act, 1869	Amount excused on ground of Poverty	Otherwise Amount
11	12	13			14	15	16
£ s d	£ s d	£ s d			£ s d	£ s d	£ s d

GENERAL DISTRICT RATE made the

GENERAL DISTRICT RATE

Value upon which General District Rate is Assessed			Amount of Rate at....in the £	Recoverable Arrears of former Rates	Amount to be Collected according to Columns 23 and 24
Full Rateable Value (Houses, &c.)	Per cent. of Full Rateable Value (where Owner is Assessed)	One-fourth Rateable Value (Land, &c.)			
20	21	22	23	24	25
£ s d	£ s d	£ s d	£ s d	£ s d	£ s d

BLANKTOWN.

.....day of.....191

RATE

Estimated Extent	Gross Estimated Rental	Rateable Value of Agricultural Land	Rateable Value of Buildings and other Hereditaments not being Agricultural Land	Amount of Rate at d in the £ on Agricultural Land, and at d. in the £ on other Hereditaments 10	
				Assessed upon Occupier (a)	Assessed upon Owner subject to Allowance under Section 4 of the Poor Rate Assessment and Collection Act, 1869 (b)
6	7	8	9		
A. R. P.	£ s d	£ s d	£ s d	£ s d	£ s d

not Recoverable		Recoverable Arrears	REPRESENTATION OF THE PEOPLE ACT. NAME of every Man, other than the Owner or other Person rated or liable to be rated in respect of a Hereditament comprising a Dwelling-house or Dwelling-houses within the meaning of the Representation of the People Acts, who is entitled to be registered as a Voter in respect of his being an Inhabitant Occupier of any such Dwelling-house; and NAME of every Man, being an Inhabitant Occupier of a Dwelling-house in respect of which no Person is rated by reason of such Dwelling-house belonging to or being occupied on behalf of the Crown, or by reason of any other ground of exemption; and SITUATION or Description of the Dwelling-house .....19....	
Causes				
17		18		
		£ s d	Name of Man	Situation or Description of Dwelling-house

..... day of ..... 191 ....at..... in the £.

COLLECTION ACCOUNT

Amount actually Collected	Uncollected at Balancing this Book				
	Irrecoverable				Recoverable Arrears
	Amount of Rate Unpaid in respect of Empty Property	Otherwise not Recoverable			
		Amount	Causes		
26	27	28	29		30
£ s d	£ s d	£ s d			£ s d

Form No. 24.—

Remarks	No. of Asst.	Name	Address	Property	Poor Rate		General District Rate		Total	Date of Demand
					Rateable Value	£ s d	Rateable Value	£ s d	£ s d	

Form No. 25 —

PARISH OF BLANKTOWN.

COLLECTING AND DEPOSIT BOOK.

Receipts							Deposits with Banker		General District Rate	
From Poor Rate made day of 191				From other Sources		Total			From Rate made day of 191	
Date of Receipt	Printed consecutive No. of Receipt	No. of Assessment	Amount	On what Account, and from whom received	Amount		Date	Amount	Receipts	Deposits with Banker
			£ s d		£ s d	£ s d		£ s d	£ s d	£ s d
	Brought	forward		Brought forward ..						
	Carried	forward		Carried forward ..						

Form No. 26.—

BLANKTOWN UNION. PARISH OF BLANKTOWN.

POOR RATE DEMAND NOTE.

To Mr..... .....

The Overseers of the Poor demand payment of a Poor Rate, made the.....day of.....191 , to meet expenses which will be incurred before the.....day of..... ..., and of the arrears of former Rates as below, now due from you in respect of the hereditaments of which the Assessment Numbers and the Rateable Value are stated below :—

Assessment No.	Description of Property	Rateable Value	Amount of Rate at 6½d. in the £ on Agricultural Land and at 13½d. in the £ on Buildings and other Hereditaments
		£	£ s d
	Buildings and other Hereditaments not being Agricultural Land		
	Agricultural Land		
	Arrears		
	Total		

Amount payable by Owner provided it be paid within the time prescribed by Section 5 of the Poor Rate Assessment and Collection Act 1869. £

Purposes for which the above-mentioned Rate was made and the amount in the £ levied for each purpose, half the amount being levied on Agricultural Land.	Amount in the £ d.
Relief of the Poor and other expenses of the Guardians..	4
County Contributions	3½
Borough Rate	6
Expenses of the Overseers ..	¼
Total ..	13½

BOROUGH OF BLANKTOWN.

GENERAL DISTRICT RATE DEMAND NOTE.

Address.....

The Town Council of Blanktown request payment of the General District Rate made the.....day of.....191 , at..... in the £, to meet expenses which will be incurred before the..... day of..... ....., and of the arrears of former Rates as below, now due from you as stated below :—

Assessment No.	Description of Property	Rateable Value	Amount Payable
		£	£ s d
	Property other than Land, &c., at full rateable value ..		
	Cottages where owners are assessed at one-half Rateable Value		
	Land, at one-fourth Rateable Value		
	Arrears		
	Total		

The purposes for which the above-mentioned Rate was made and the amount in the £ levied for each purpose, are stated on the back hereof.

Form No. 26—*(continued)*.

The Total Amount of Rates now demanded is as follows :— £ s d

Poor Rate .. ..

General District Rate .. ..

Total .. £

No Second Call will be made for these Rates.

The above Rates are now due and if not paid when called for should be paid at the Office (No. 5) Town Hall, within seven days from the service hereof. In case any property should be vacant or a tenancy commence after the ..... day of ....., allowance will be made for such period on production of Rent Book or Receipt.

Office Hours :—10 a.m. to 5 p.m. daily ; Saturdays, 10 till 12 noon.

Immediate notice of any change of residence should be given at the Office to avoid being left off the Register of Voters.

Cheques to be made payable to either of the undermentioned Officers and to be crossed "Barclay & Company, Limited."

.....

Borough Treasurer and Superintendent Assistant Overseer. .....*Assistant Overseer and Collector.*

[*Front of Form.*]

Form No. 26—(*continued*).

PARTICULARS OF GENERAL DISTRICT RATE

made the ..... day of 19

	Rate in the £
Highways and Footpaths	4·93
Hospitals	·66
Fire Brigade	·22
Sanitary	·53
Removal of House Refuse	1·23
Public Baths	·01
Destructor Works	·18
Drainage and Ejector Works ...	1·67
Foreshore	·18
Public Lighting	2·90
Public Parks and Pleasure Grounds	·98
Establishment Charges	·54
Interest and Repayment of Loans ...	1·86
Stock Fund and Dividends on Stock	4·11
	20·0 = 1 8 in the £

Borough Treasurer.

[*Back of Form.*]

Form No. 27.—

COUNTERFOIL.

Consecutive No.

BLANKTOWN UNION. BLANKTOWN PARISH.

BOROUGH OF BLANKTOWN.

The .....day of.....191

Mr......

Assessment No.	**Poor Rate** made the day of 191 —	Rateable Value £	£ s d	£ s d
	At 13½d. in the £ on Buildings and other Hereditaments not being Agricultural Land			
	At 6½d. in the £ on Agricultural Land			
	Arrears			
	Allowance to Owner at per cent.	£		
	Received from Owner	£		
	General District Rate made the day of 191 , at 1/8 in the £:—			
	On Property other than Land, &c., at full Rateable Value			
	On Cottages where owners are assessed at one-half Rateable Value			
	On Land at one-fourth Rateable Value			
	Arrears			
	Total Amount Received ..	£		

BLANKTOWN UNION. PARISH OF BLANKTOWN.

BOROUGH OF BLANKTOWN.

POOR AND GENERAL DISTRICT RATE RECEIPT.

Consecutive No.

RECEIVED *this*.....*day of*.....191

of Mr......*the sum of*.....

pounds.....*shillings and*.....*pence*

in respect of the Poor Rate of the Parish and General District Rate of the Borough as under:

Assessment No.	**Poor Rate** made the day of 191 —	Rateable Value £	£ s d	£ s d
	At 13½d. in the £ on Buildings and other Hereditaments not being Agricultural Land			
	At 6½d. in the £ on Agricultural Land			
	Arrears			
	Less Allowance to Owner at p. c.	£		
	Received from Owner	£		
	General District Rate made the day of 191 , at 1/8 in the £:—			
	On Property other than Land, &c., at full Rateable Value			
	On Cottages where Owners are assessed at one-half Rateable Value			
	On Land at one-fourth Rateable Value			
	Arrears			
	Total Amount Received ..	£		

(*Signed*).....

Assistant Overseer and Collector.

Form No. 28.— PARISH OF———

POOR RATE, BOROUGH RATE AND GENERAL DISTRICT RATE

POOR RATE, BOROUGH RATE,

Name of Occupier coming in after the making of the Rate and the Date when Occupation commences	No.	Name of Occupier	Name of Owner	Description of Property	Name or Situation of Property
1 (A)	1	2	3	4	5

RATE COLLECTION

Recoverable Arrears of former Rates	Total Amount to be Collected	Amount Actually Collected	Date of Payment		Irrecoverable: Amount allowed to Owner under the Corporation Act, 19	Irrecoverable: Amount excused on ground of Poverty	Otherwise: Amount
10	11	12	13		14	15	16
£ s d	£ s d	£ s d			£ s d	£ s d	£ s d

———UNION.

made the.....day of.....19

AND GENERAL DISTRICT RATE

Estimated Extent	Gross Estimated Rental	Rateable value of Buildings and other Hereditaments not being Agricultural Land	Amount of Rate at 9 d. in the £: Assessed upon Occupier (*a*)	Amount of Rate at 9 d. in the £: Assessed upon Owner subject to Allowance under Section 35 (1) of the Corporation Act, 19 (*b*)
6	7	8		
A. R. P.	£ s d	£ s d	£ s d	£ s d

ACCOUNT

not Recoverable: Causes	Recoverable Arrears	Name of every Man, other than the Owner or other Person rated or liable to be rated in respect of a Hereditament comprising a Dwelling-house or Dwelling-houses within the meaning of the Representation of the People Acts, who is entitled to be registered as a Voter in respect of his being an Inhabitant Occupier of any such Dwelling-house; and Name of every Man, being an Inhabitant Occupier of a Dwelling-house in respect of which no Person is rated by reason of such Dwelling-house belonging to or being occupied on behalf of the Crown, or by reason of any other ground of exemption; and Situation or Description of the Dwelling-house.	
17	18		
	£ s d	Name of Man	Situation or Description of Dwelling-house

Form No. 29.— PARISH OF———

POOR RATE, BOROUGH RATE, AND GENERAL DISTRICT RATE,

POOR RATE, BOROUGH RATE

Name of Occupier coming in after the making of the Rate and the date when Occupation commences	No.	Name of Occupier	Name of Owner	Description of Property	Name or Situation of Property	Estimated Extent
1 (A)	1	2	3	4	5	6
						A. R. P.

RATE COLLECTION

Total Amount to be Collected	Amount Actually Collected				Irrecoverable		
	Poor Rate and Borough Rate	General District Rate	Total	Amount excused on ground of poverty	Otherwise not Recoverable: Amount of Poor Rate and Borough Rate	Otherwise not Recoverable: Amount of General District Rate	Causes
14	15	16	17	18	19	20	21
£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	

———UNION.

made the.....day of.....19

AND GENERAL DISTRICT RATE.

Gross Estimated Rental	Rateable Value of Agricultural Land	Rateable Value of Buildings and other Hereditaments not being Agricultural Land	Poor Rate and Borough Rate: Amount of Rate at in the £ on Agricultural Land, and at in the £ on other Hereditam'nts	Reduced Rateable Value of Land, Railways, &c., at one-fourth	General District Rate: Amount of Rate at d. in the £	Recoverable Arrears of Former Rates: Poor Rate and Borough Rate	Recoverable Arrears of Former Rates: General District Rate
7	8	9	10	11	12	13	13 (A)
£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d

ACCOUNT.

Recoverable Arrears: Poor Rate and Borough Rate	Recoverable Arrears: General District Rate
22	23
£ s d	£ s d

NAME of every Man, other than the Owner or other Person rated or liable to be rated in respect of a Hereditament comprising a Dwelling-house or Dwelling-houses within the meaning of the Representation of the People Acts, who is entitled to be registered as a Voter in respect of his being an Inhabitant Occupier of any such Dwelling-house; and

NAME of every Man, being an Inhabitant Occupier of a Dwelling-house in respect of which no Person is rated by reason of such Dwelling-house belonging to or being occupied on behalf of the Crown, or by reason of any other ground of exemption; and Situation or Description of the Dwelling-house.

NAME OF MAN	Situation or Description of Dwelling-house

Form No. 30.—

District **J**

Assessment No......

Mr. .....

.....

	£	s	d
Poor Rate (including Borough Rate) and General District Rate at 4/2 in the Pound on Buildings and other Heriditaments not being Agricultural Land, Railways, &c.			

BOROUGH OF ——.—PARISH OF ——.

——— UNION. *District* **J**

DEMAND NOTE.

Poor Rate (including Borough Rate) and General District Rate.

Mr...... *Address*.....

THE OVERSEERS OF THE POOR demand payment of a Poor Rate (including Borough Rate) at 2s. 4d. in the Pound on Buildings and other Hereditaments not being Agricultural Land, and a General District Rate at 1s. 10d. in the Pound, made the day of October 19 , to meet expenses which will be incurre i before the 31st day of March 19 as below, now due from you.

Number of Assessment	Description of Property	Rateable Value	Amount of Rate
		£	£ s d
	Poor Rate (including Borough Rate) and General District Rate at 4s. 2d. in the Pound, on Buildings and other Hereditaments not being Agricultural Land, Railways, &c.		
	Total Rates .. £		
	Amount payable by Owner provided the Poor, Borough, and General District Rates are paid within three months after the Rate shall have been demanded, as prescribed by Section of the Corporation Act, 191 .		£

See back for Particulars of Rates. .....*Collector and Assistant Overseer.*

Cheques should be crossed "National Provincial Bank of England Ltd., not negotiable" and made payable to.....*Assistant Overseer and Chief Collector.*

Every Receipt should be on the printed Official Receipt form, as no other will be recognised.

Applications for the return of Rates overpaid will not be entertained unless lodged within one month of the close of the Rate period to which they relate.

The Rate Office, Town Hall, is open every week-day (Saturdays and Public Holidays excepted) from 9 a.m. to 4 p.m., and on Saturdays from 9 a.m. to 12 noon.

Any information required in respect of this Demand to be addressed to the Superintendent Assistant Overseer, Town Hall.

[FRONT.]

PARTICULARS OF RATES.

Purposes for which the Rates mentioned on the other side were made, and the amount in the Pound levied for each purpose, half the amount in the case of the Poor Rate (including Borough Rate) being levied on Agricultural Land.

For Poor Rate (including Borough Rate)—	Amount in the £ d.	For General District Rate d.	d.
Relief of the Poor and other Expenses of the Guardians			
Borough Rate—viz.:			
Public Libraries			
Expenses of the Overseers			
Total ..	28.0	Total ..	22.0

[BACK.]

Form No. 31.—

Assessment No.....

Mr.....

.....

	£	s	d
Poor (including Borough) and General District Rates on Buildings and other Hereditaments not being Agricultural Land, Railways, &c., at 4/2 in the £			
Poor (including Borough) Rates on Railways at 2/4 in the £ ..			
Poor (including Borough) Rates on Agricultural Land at 14d. in the £			
General District Rate on Lands, Railways, &c., at 1/10 in the £..			
.....			
.....			
.....			
.....			
.....			
Total £			

BOROUGH OF———, PARISH OF———.

———— ——UNION.

DEMAND NOTE.

Poor Rate (including Borough Rate) and General District Rate.

Mr.....Address.....

THE OVERSEERS OF THE POOR demand payment of a Poor Rate (including Borough Rate) of 2/4 in the Pound on Buildings and other Hereditaments not being Agricultural Land, and at 14d. in the Pound on Agricultural Land, and a General District Rate at 1/10 in the Pound, made the day of October 19 to meet expenses which will be incurred before the 31st day of March 19 as below, now due from you.

No. of Assessment	Description of Properties	Rateable Value	Rate in the £	Amount of Rate
		£	s d	£ d
	Poor Rate (including Borough Rate) and General District Rate, on Buildings and other Hereditaments not being Agricultural Land, Railways, &c.		4 2	
	Poor Rate (including Borough Rate) on Railways, &c.		2 4	
	Poor Rate (including Borough Rate) on Agricultural Land		1 2	
	General District Rate on Land, Railways, &c. (on one-fourth Rateable Value)		1 10	
	.....			
	.....			
	.....			
		Total Rates	£	

See Back for Particulars of Rates. .....*Collector and Assistant Overseer.*

Cheques should be crossed "National Provincial Bank of England, Lim., not negotiable" and made payable to.....*Assistant Overseer and Chief Collector.*

Every Receipt should be on the printed Official Receipt form, as no other will be recognised.

Applications for the return of Rates overpaid will not be entertained unless lodged within one month of the close of the Rate period to which they relate.

The Rate Office, Town Hall, is open every Week-day (Saturdays and Public Holidays excepted) from 9 a.m. to 4 p.m., and on Saturdays from 9 a.m. to 12 noon.

Any information required in respect of this Demand to be addressed to the Superintendent Assistant Overseer, Town Hall.

[FRONT.]

PARTICULARS OF RATES.

Purposes for which the Rates mentioned on the other side were made, and the amount in the Pound levied for each purpose, half the amount in the case of the Poor Rate (including Borough Rate) being levied on Agricultural Land.

For Poor Rate (including Borough Rate)		For General District Rate	
	Amount in the £ d.	d.	d.
Relief of the Poor and other Expenses of the Guardians			
Borough Rate—viz.:			
Public Libraries			
Expenses of the Overseers			
Total ..	28.0		Total .. 22.0

[BACK.]

Form No. 32.— *District*

Consecutive No. 450 COUNTERFOIL. H

BOROUGH AND PARISH OF———
———UNION.

POOR RATE (INCLUDING BOROUGH RATE) AND GENERAL DISTRICT RATE.

The.....day of.....191

M.....

the sum of.....*pounds*, ...*shillings, and*.....*pence, in respect of the Poor Rate (including Borough Rate) and General District Rate, made the day of October* 19 , *as under :*

Poor Rate (including Borough Rate) and General District Rate :—

	£	s	d
At 4/2 in the £ on £ : : full Rateable Value			
Allowance to Owner at per cent.			
Received from Owner			

Poor Rate (including Borough Rate) : At 2/4 in the £ on £ : : full Rateable Value of Railways, &c.

Poor Rate (including Borough Rate) : At 1d. in the £ on £ : : Rateable Value of Agricultural Land.

General District Rate : At 1/10 in the £ on £ : : being one-fourth Rateable Value of Railways, Land, &c.

Total Amount received £

(*Signed*).....
Assistant Overseer and Collector.

TO BE RETAINED IN BOOK.

No. of Assessment	Street	£ s d
	.. .. £	

Form No. 32 — *District*

Consecutive No. 450 RECEIPT. H

BOROUGH AND PARISH OF———
———UNION.

POOR RATE (INCLUDING BOROUGH RATE) AND GENERAL DISTRICT RATE.

The.....day of.....191

RECEIVED *of M*.....
the sum of.....*pounds*, ...*shillings, and*.....*pence, in respect of the Poor Rate (including Borough Rate) and General District Rate, made the day of October* 19 , *as under :*

Poor Rate (including Borough Rate) and General District Rate :—

	£	s	d
At 4/2 in the £ on £ : : full Rateable Value.....			
Allowance to Owner at per cent.			
Received from Owner			

Poor Rate (including Borough Rate) : At 2/4 in the £ on £ : : full Rateable Value of Railways, &c.

Poor Rate (including Borough Rate) : At 1d. in the £ on £ : : Rateable Value of Agricultural Land.

General District Rate : At 1/10 in the £ on £ : : being one-fourth Rateable Value of Railways, Land, &c.

Total Amount received £

(*Signed*).....
Assistant Overseer and Collector.

No. of Assessment	Street	£ s d
	.. .. £	

Form No. 33.—

PARISH OF ———, COLLECTING AND DEPOSIT BOOK.

Poor Rate, Borough Rate, and General District Rate										Total	Deposits		
Date of Receipt	Date of Rate and that of Arrears (if any)	Printed Consecutive No. of Receipt	Number of Assessment	Situation of Property	Amount of Poor Rate, Borough Rate, and General District Rate Collected	Differential Ratings. Railways and Agricultural Lands		Receipts from other Sources			Date	Total Deposits made to Chief Collector	Initials
						Poor Rate	General District Rate						
					£ s d	£ s d	£ s d	£ s d		£ s d		£ s d	

Form No. 34.—

CLAIM FOR VOIDS.

BOROUGH AND PARISH OF ———.

I declare that the following Houses have been Void during the time stated below for which I claim proportionate allowance from the current Rates.

Name.....

Address.....

Date.....

District	No. of Asst.	Name of Present Occupier	Situation of Property	Void		Wks.	Allowances (To be filled in by the Collector receiving the Claim)	
				From	To		Poor Rate	
							£ s d	

N.B.—No Claim for Voids can be entertained for any period PRECEDING the last payment of Rates.

Collector.....

Form No. 35.—

District..... *Collector*.....

Date of Report	No. of Assessment (if any)	Name of Occupier (if any)	Situation of Property	Description of Property	When Tenancy commenced	Amount of Rent Paid	Remarks
						£ s d	

Form No. 36.—

POOR RATE (INCLUDING BOROUGH RATE AND GENERAL DISTRICT RATE).

CASH BOOK.

PARISH OF ——————.

Date Received	Districts										Receipts from Assistant Overseers and Collectors			
	A	B	C	D	E	F	G	H	J	Total Daily Receipts	Date of Deposits with Overseers Bankers		Amount Deposited	
	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d		£ s d	

Form No. 37.—

PARTICULARS OF COLLECTIONS OF RATE MADE.....191

Date To.....	Poor Rate including General District Rate @ in the £	Poor Rate only Railways, &c. @ in the £	Poor Rate only, Lands @ in the £	General District Rate only under Sec. 211 Public Health Act @ in the £
1	2	3	4	5
	£ s d	£ s d	£ s d	£ s d
District A				
" B				
" C				
" D				
" E				
" F				
" G				
" H				
" J				

SUMMARY.

	£	s	d
Poor Rate :—Proportion of Column 2	:	:	
do. Column 3	:	:	
do. Column 4	:	:	
	£ :	:	

	£	s	d
General District Rate :—Proportion of Column 2	:	:	
do. Column 5	:	:	
	£ :	:	

POOR RATE.

Rate	£	:	:
Arrears		:	:
	£	:	:

Form No. 38.

BOROUGH OF———.
PARISH OF———.

FINANCIAL STATEMENT.

STATEMENT of the RECEIPTS and PAYMENTS of the OVERSEERS OF THE POOR of the above-named PARISH for the Half-Year ended the day of , 19 , in respect of the GENERAL DISTRICT RATE in and for the above-named BOROUGH

Receipts.	£ s d	£ s d	£ s d
Balance at the commencement of the half-year			
From the General District Rate			
Other Receipts, namely :—*			
Total Receipts .. .. £			
Total Receipts and Balance .. .. £			

Payments.	£ s d	£ s d	£ s d
Sums paid to the Treasurer of the Corporation of—— during the half-year			
Other Payments, namely :—*			
Total Payments † .. .. £			
Balance at the end of the half-year .. .. £			
Total Payments and Balance £			

* Small items of receipts under this heading may be classed as "Miscellaneous."

I HEREBY CERTIFY that the Regulations with respect to the above Statement have been duly complied with, and that I have ascertained by Audit the correctness of the said Statement, and that the amount expended by the Overseers during the half-year ended the———day of———, included in that Statement, and allowed by me at the Audit, is ‡———

AS WITNESS my hand this day of , 191 .

Stamp ———— *District Auditor.*

‡ Amount to be inserted in words at length.

Expenditure on which Stamp Duty is payable, being the total of the sums paid to the Corporation during the half-year .. £———

———
———
———
———
Overseers.

———day of———191 .

	£ s d
† TOTAL PAYMENTS as shown above	
Deduct Amount, if any, disallowed at Audit	
Amount allowed at Audit .. .. .. £	

Form No. 39.—

CORPORATION OF BLANKTOWN ELECTRICITY WORKS.
WEEKLY TIME SHEET.

Name..... Week ending Thursday.....191..

Date	Where engaged	Description of Work	From H	From M	To H	To M	Time made Hours	Allocation Revenue	Allocation Capital	A/c No.	Amount £	Amount s	Amount d
Friday													
Saturday													
Sunday													
Monday													
Tuesday													
Wednesday													
Thursday													

Revenue Account .. £ - -
Capital Account .. £ - -
New Loan Account .. £ - -

Checked by.....

Form No. 40.—

BOROUGH OF BLANKTOWN ELECTRICITY WORKS.

WAGES ACCOUNT for the Week ending Thursday.....191....

Name of Person to whom paid	Amount paid	Received	Revenue. Generation of Electricity. Repairs of: Engine Room Wages 6	Repairs of: Buildings 7	Repairs of: Engines and Boilers 8	Repairs of: Dynamos, &c. 9	Repairs of: Instruments, Tools 10	Distribution of Electricity. Linesmen's Wages 13	Repairs of: Mains 14	Repairs of: Transformers, Meters, &c. 15	Repairs of: Apparatus at Distributing Stations 16	Public Lamps. Attending 17	Public Lamps. Repairs 18	Management. Clerks, &c. 21	Installation. Wiremen, &c.	Capital. Buildings 7	Machinery 8	Transformers, &c. 9	Electrical Instruments 10	Mains and Services 14	Meters 15
	1		£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d

Borough Treasurer. *Borough Electrical Engineer.*

Form No. 41.—

ELECTRICITY DEPARTMENT. WAGES JOURNAL.

Week Ending:	Folio of Income and Expenditure Ledger	£	s	d	£	s	d

Form No. 42.—

Name..... *Address*.....

Meter Started..... *A/c to be charged on*.....*Rate.*

METER.—TYPE ——— SIZE ——— K ——— No. ——— INDICATOR SIZE ———

Quarter ending	Date	Last Year	Meter Reading	B.T.U.'s Consumed	Max. Demand in Amperes	Average ditto.	Units to be Consumed at d.	Total B.T.U.'s Consumed	Units at	
Mar. 25										
June 24										
Sept. 29										
Dec 25										

Remarks:—

Form No. 43.—

BOROUGH TREASURER'S DEPARTMENT

TOWN HALL, BLANKTOWN.

Mr ....

of No..... ....*Street.*

DR. TO THE CORPORATION FOR ELECTRIC ENERGY SUPPLIED
Under the Electric Lighting Order, 1891.

Quarter ending 191 .	ELECTRIC LIGHTING ACCOUNT.	£	s	d
Dec. 25.	To Arrears			
	" Supply of..... ..... Board of Trade Units at 7d. per Unit			
	Do. .... Do. do. at 2d. do.			
	Do. ..... Do. do. at 3½d. do. Flat Rate			
	Do. .... Do. do. at do.			
	Do. .... Do. do. at do.			
	To One Quarter's Use of.....Electricity Meter			
	Average Maximum Demand. .... Amperes			
	No. of B.T. Units which have to be used for this average demand during the half year before current will be supplied at the reduced rate.....			
	No. of B.T. Units consumed in First quarter of current half year.....			
	Total £			

Postage Stamps not received.

Cheques and Post Office Orders to be made payable to the Collector Mr.....Town Hall, Blanktown.

Form No. 44.— CONSUMERS' LEDGER. QUARTER ENDING.....191 .

Folio in Meter Book or No. of Card	Street, and Name of Consumer	Consumption as per Meter Book or Card	Price	Indicator	Minimums and Contracts	Amount due for energy	Meters and Apparatus No.	Meters and Apparatus Rent	Arrears from Previous Quarter	(a) Interest on Ex'ts (b) Motor Hire (c) Fractions	Total amount due including arrears	Deposit Book Folio	Cash Received	Allowance Register Folio	(a) Allowances (b) Irrecoverables (c) Interest on Deposits	Arrears carried to next Quarter
					£ s d	£ s d		£ s d	£ s d	£ s d	£ s d		£ s d		£ s d	£ s d

Form No. 45.—

NOTE.—The Carbon system is advocated, and the Receipt should be an exact copy of the Counterfoil with the exception of note and head.

No.

COUNTERFOIL

.....191

RECEIVED of Mr.....

.....

the sum of.....pound,

.....shillings, and.....

pence.

For the Borough Treasurer

.....

Collector.

£ : :

No.

The Corporation will not recognise as valid any other Receipt than on this printed Form.

.....191

RECEIVED of Mr.....

.....

the sum of.....pound,

.....shillings, and ....

pence.

For the Borough Treasurer

.....

Collector.

£ : :

Form No. 46.— DEPOSIT BOOK.

Date of Receipt	Number of Receipt	Consumer	Property Supplied	Cash Received and Banked				Total
				Due to		Current Quarter		
				Led. Fo.	£ s d	Led. Fo.	£ s d	

Form No. 47.—

REGISTER OF ALLOWANCES AND IRRECOVERABLES.

QUARTER ENDING.....191 .

Date	No. of Allowance Voucher	No. in Consumers' Ledger	Name	Street	Allowances		Irrecoverables	Reasons for Allowance
					Particulars	Amount		
						£ s d	£ s d	

Form No. 48.—

CORPORATION STOCK.—SANCTION TO LOAN.

WHEREAS the Mayor, Aldermen, and Burgesses of the Borough of Blanktown, ... made application to the Local Government Board to sanction the borrowing of certain moneys by the said Mayor, Aldermen, and Burgesses for purposes of public walks and pleasure grounds:

AND WHEREAS We, the Local Government Board, have determined to sanction the borrowing by the said Mayor, Aldermen, and Burgesses of the sum of Two thousand seven hundred and fifty pounds for the purposes aforesaid, ... and we are satisfied that this sum is to be borrowed for permanent works within the meaning of the said Public Health Act:

AND WHEREAS such last mentioned sum, with the balances of all the outstanding loans contracted by the said Mayor, Aldermen, and Burgesses under the Sanitary Acts, and the said Public Health Act, does not exceed, in the whole, the assessable value for two years of the premises assessable within the said Borough:

NOW, THEREFORE, We, the Local Government Board, do hereby sanction the borrowing, at interest, by the said Mayor, Aldermen, and Burgesses of the sum of Two thousand seven hundred and fifty pounds for the purposes aforesaid, ... such sum to be borrowed on the credit of the fund or rates which the said Mayor, Aldermen, and Burgesses are authorised to mortgage for the purposes of securing the repayment of the said sum together with the interest thereon, and to be repaid with such interest within a period not exceeding twenty-two years from the date of the borrowing thereof.

Given under the Seal of Office of the Local Government Board this Twenty-fourth day of September 19 .

(Signed) A. B.,
Assistant Secretary.

Seal

Acting on behalf of the Local Government Board under the authority of their General Order dated the 26th day of May 1877.

Form No. 48A.—

CONSOLIDATED LOANS FUND ACCOUNTS.

In raising the following accounts it has been assumed that Stock has been issued to meet Capital Expenditure on the following works:—

	£	s	d
Police Station and Cottages	2,620	0	0
Street Improvements	560	0	0
Sea Wall and Marine Parade Improvement .	10,000	0	0
Works of Sea Defence..	2,500	0	0
Purchase of Electric Light Company's Undertaking	90,000	0	0
	105,680	0	0
Expenses of Issue of Stock*	320	0	0
Total Issue ..	£106,000	0	0

* It is necessary to apportion this amount over the various Funds to which the Stock is chargeable, but only one Sinking Fund calculation is needed.

NOTE.—To simplify this set of accounts, the Stock is taken as being issued at par.

TABLE SHOWING ANNUAL CONTRIBUTION FOR REDEMPTION.

Period Years	Amount of Loan £ s d	Annual Contribution £ s d	Fund on which chargeable
30 ..	2,620 0 0	.. 55 1 5	Borough Fund.
30 ..	560 0 0	.. 11 15 5	District „
15 ..	10,000 0 0	.. 537 13 4	„ „
10 ..	2,500 0 0	.. 218 1 6	„ „
24 ..	90,000 0 0	.. 2,614 5 4	Electric Light Revenue.
	105,680 0 0	.. 3,436 17 0	
10 £8		.. 0 14 0	Borough Fund.
40		.. 3 9 9	District „
272			
	320 0 0	.. 23 14 6	Electric Light.
	£106,000 0 0	.. £3,464 15 3	

Form No. 48A.—*(continued)*.

Calculation of annual contribution for redemption:—

Loan of £2,620 for 30 years, fund based on calculations at 3%. £·02101926, set aside annually will redeem £1 in 30 years.

·02101926 × 2620

2620

42038520
12611556
4203852

55.07046120
20

1,40922400
12

4,91068800 say £55 1s. 5d.

This is the annual sum to be transferred to the credit of the Consolidated Loans Fund.

SINKING FUND CALCULATIONS.

SINKING FUND FOR £2,620.

Based on calculations at £3 per centum per annum for 30 years.

Financial Year ending March	Annual Contribution. £ s d	Interest on Fund £ s d	Total in Fund £ s d	MEMO.'S
1897	55 1 5	..	55 1 5	
1898	55 1 5	1 13 0	111 15 10	
1899	55 1 5	3 7 0	170 4 3	
1900	55 1 5	5 2 1	230 7 9	
1901	55 1 5	6 18 3	292 7 5	
1902	55 1 5	8 15 5	356 4 3	
1903	55 1 5	10 13 8	421 19 4	
1904	55 1 5	12 13 2	489 13 11	
1905	55 1 5	14 13 10	559 1 2	
1906	55 1 5	16 15 8	631 6 3	
1907	55 1 5	18 18 9	705 6 5	
1908	55 1 5	21 3 2	781 11 0	
1909	55 1 5	23 8 11	860 1 4	
1910	55 1 5	25 16 0	940 18 9	
1911	55 1 5	28 4 6	1,024 4 8	
1912	55 1 5	30 14 6	1,110 0 7	
1913	55 1 5	33 6 0	1,198 8 0	
1914	55 1 5	35 19 0	1,289 8 5	
1915	55 1 5	38 13 8	1,383 3 6	
1916	55 1 5	41 9 11	1,479 14 10	
1917	55 1 5	44 7 10	1,579 4 1	
1918	55 1 5	47 7 6	1,681 13 0	
1919	55 1 5	50 8 11	1,787 3 4	
1920	55 1 5	53 12 4	1,895 17 1	
1921	55 1 5	56 17 6	2,007 16 0	
1922	55 1 5	60 4 8	2,123 2 1	
1923	55 1 5	63 13 10	2,241 17 4	
1924	55 1 5	67 5 1	2,364 3 10	
1925	55 1 3	70 18 6	2,490 3 9	
1926	55 1 5	74 14 10	2,620 0 0	

Form No. 49.—

Dr.—(1) CONSOLIDATED LOANS

Date		Folio of corresponding Credit	£ s d	£ s d
1896				
April 1	To Proceeds of Issue of 3 per Cent. Stock	2	106,000 0 0	
				106,000 0 0
June 24	„ Borough Fund—Transfer to pay Dividends	16	18 14 6	
	„ District Fund—Do.	16	93 6 9	
	„ Electric Light Revenue—Do.	16	643 3 9	
26	„ Police Department - One quarter's Rent of Police Cottages	6	26 0 0	
27	„ H. Wilson—Rent of Land (less Tax)	7	5 4 6	
Sept 30	„ Police Department—One quarter's Rent of Police Cottages	6	26 0 0	
	„ H. Wilson—Rent of Land (less Tax)	7	5 4 6	
	„ Borough Fund—Half-year's Contribution for Redemption	3	27 17 8	
	„ District Fund—Do.	3	385 10 0	
	„ Electric Light Revenue—Do	3	1,318 19 11	
				2,550 1 7
Dec. 24	„ Borough Fund—Transfer to pay Dividends	16	37 9 0	
	„ District Fund—Do.	16	186 13 6	
	„ Electric Light Revenue—Do.	16	1,286 7 6	
	„ Police Department—One quarter's Rent of Police Cottages	6	26 0 0	
	„ H. Wilson—Rent of Land (less Tax)	7	5 4 6	
1897				
Feb. 15	„ Do. do. for half-quarter	7	2 12 3	
Mar. 31	„ Police Department—One quarter's Rent of Cottages	6	26 0 0	
	„ Borough Fund—Half-year's Contribution for Redemption	3	27 17 9	
	„ District Fund—Do.	3	385 10 0	
	„ Electric Light Revenue—Do.	3	1,318 19 11	
	„ Bank Interest	5	9 2 0	
				3,311 16 5
				£ 111,861 18 0
April 1	To Balance in Bank	..		2,054 19 10
June 24	„ Borough Fund—Transfer to pay Dividends	16	37 9 0	
	„ District Fund—Do.	16	186 13 6	
	„ Electric Light Revenue—Do.	16	1,286 7 6	
25	„ Police Department—One Quarter's Rent of Police Cottages	6	26 0 0	
Sept 30	„ Do. do. do. ..	6	26 0 0	
	„ Borough Fund—Half-year's Contribution for Redemption	3	27 17 8	
	„ District Fund—Do.	3	385 10 0	
	„ Electric Light Revenue—Do.	3	1,318 19 11	
				3,294 17 7
Oct. 20	„ M——Corporation—Interest on Loan (less Tax) ..	13	33 5 0	
	„ Do. Repayment Instalment on Loan	13	19 7 5	
Nov. 17	„ Clayshire County Council—Interest on Loan (less Tax)	14	16 12 6	
	Do. do. Repayment Instalment	14	10 0 0	
Dec. 4	„ Digby U.D.C.—Interest on Loan (less Tax)	15	30 17 6	
	„ Do. Repayment Instalment on Loan ..	15	50 0 0	
24	„ Borough Fund—Transfer to pay Dividends	16	37 9 0	
	„ District Fund—Do.	16	186 13 6	
	„ Electric Light Revenue—Do.	16	1,286 7 6	
28	„ Police Department—One Quarter's Rent of Police Cottages	6	26 0 0	
1898				
Mar. 29	„ Do. do. do.	6	26 0 0	
31	„ Borough Fund — Half-year's Contribution for Redemption	3	27 17 9	
	„ District Fund—Do.	3	385 10 0	
	„ Electric Light Revenue—Do.	3	1,318 19 11	
	„ Bank Interest allowed	5	23 5 0	
				3,478 5 1
				£8,828 2 6
1898				
April 1	To Balance brought down	..		3,777 8 6

FUND—CASH ACCOUNT. *Cr.*

Date		Folio of corresponding Debit	£ s d	£ s d
1896				
April 1	By Transfer to Capital Cash Account	2	106,000 0 0	
				106,000 0 0
May 26	„ F. Holden - Poor Rate	9	4 6 0	
June 10	„ J. Hill—General District Rate	9	5 7 0	
24	„ Stockholders—One Quarter's Dividend (less Tax)..	17	755 5 0	
Aug. 15	„ H. Johnson—Repairs to Cottages	10	4 15 0	
				769 13 0
Oct. 20	„ M——Corporation—Loan at 3½ per cent.	13	1,000 0 0	
Nov. 15	„ Clayshire County Council—Do.	14	500 0 0	
Dec. 2	„ J. Hill—General District Rate	9	5 7 0	
24	„ Stockholders—One Quarter's Dividend (less Tax)..	17	1,510 10 0	
1897				
Jan. 3	„ F. Holden—Poor Rate	9	4 13 2	
	„ J. Watts—Imperial Taxes	9	5 0 0	
Mar. 10	„ R. Bell—Painting and Paperhanging at Police Cottages..	9	11 15 0	
				3,037 5 2
				109,806 18 2
Mar. 31	„ Balance in Bank carried down	..	..	2,054 19 10
				£ 111,861 18 0
April 4	By Fire Insurance Co.—Premium	9	2 5 0	
June 3	„ J. Hill—General District Rate	9	5 7 0	
	„ F. Holden—Poor Rate	9	4 15 0	
15	„ The Digby U.D.C.—Loan at 3½ per cent.	15	2,000 0 0	
24	„ Stockholders—Half-year's Dividend (less Tax) ..	17	1,510 10 0	
				3,522 17 0
Dec. 1	„ J. Hill—General District Rate	9	5 7 0	
18	„ F. Holden—Poor Rate	9	4 15 0	
24	„ Stockholders—Half-year's Dividend (less Tax) ..	17	1,510 10 0	
1898				
Jan. 10	„ J. Watts—Imperial Taxes	9	5 0 0	
Mar. 31	„ Fire Insurance Co.—Premium	9	2 5 0	
				1,527 17 0
				5,050 14 0
31	„ Balance in Bank carried down	..	..	3,777 8 6
				£8,828 2 6

Form No. 50.—

Dr.—(**2**) PROCEEDS OF CORPORATION

Date		Folio of corresponding Credit	£ s d	£ s d
1896 April 1	To Capital Ledger, Police Station and Cottages ..	1	2,620 0 0	
"	Do. Streets Improvements	1	560 0 0	
"	Do. Sea Wall and Marine Parade Improvements	1	10,000 0 0	
"	Do. Works of Sea Defence	1	2,500 0 0	
"	Do. Purchase of Electric Light Company's Undertaking	1	90,000 0 0	
"	Do. Expenses of Issue of Stock ..	1	320 0 0	
				£106,000 0 0

(**3**) REDEMPTION ACCOUNT

Date		Folio of Sinking Fd. Led.	£ s d	£ s d
1897 Mar. 11	To Apportionments on following Sinking Funds—			
"	Loan of £2,620	1	55 1 5	
"	Do. £560	2	11 15 5	
"	Do. £10,000	3	537 13 4	
"	Do. £2,500	4	218 1 6	
"	Do. £90,000	5	2,614 5 4	
"	Do. £320	6	27 18 3	
				£3,464 15 3
1898 Mar. 31	To Apportionments on following Sinking Funds—			
"	Loan of £2,620	1	55 1 5	
"	Do. £560	2	11 15 5	
"	Do. £10,000	3	537 13 4	
"	Do. £2,500	4	218 1 6	
"	Do. £90,000	5	2,614 5 4	
"	Do. £320	6	27 18 3	
				£3,464 15 3

STOCK, FIRST ISSUE OF £106,000.

Date		Folio of corresponding Debit	£ s d	£ s d
1896 April 1	By Cash as per Cash Account	1	106,000 0 0	
				£106,000 0 0

FIRST ISSUE OF STOCK.

Date			£ s d	£ s d
1896 Sept. 30	By Borough Fund Contribution for Half-year.. ..	1	27 17 8	
"	District Fund Do. do.	1	385 10 0	
"	Electric Light Revenue do.	1	1,318 19 11	
				1,732 7 7
Mar. 31	" Borough Fund Contribution for Half-year.. ..	1	27 17 9	
"	District Fund Do. do.	1	385 10 0	
"	Electric Light Revenue do. .. .	1	1,318 19 11	
				1,732 7 8
				£3,464 15 3
1897 Sept. 30	By Borough Fund Contribution for Half-year.. ..	1	27 17 8	
"	District Fund Do. do.	1	385 10 0	
"	Electric Light Revenue do.	1	1,318 19 11	
				1,732 7 7
1898 Mar. 31	" Borough Fund Contribution for Half-year.. ..	1	27 17 9	
"	District Fund Do. do.	1	385 10 0	
"	Electric Light Revenue do.	1	1,318 19 11	
				1,732 7 8
				£3,464 15 3

Form No. 50—*(continued)*.

Dr.—**(4)** RENTS

Date		Folio of corresponding Credit	£ s d	£ s d
1896				
Aug. 1	To H. Johnson, Repairs to Cottages	10	4 15 0	
1897				
Feb. 10	„ R. Bell, Painting and Paperhanging	11	11 15 0	
Mar. 31	„ Rates, Taxes, and Insurance	8	26 18 2	
				43 8 2
	„ Balance carried down, being Rents unappropriated..	..	..	78 17 7
				£122 5 9
1898				
Mar. 31	To Rates, Taxes, and Insurance	8	27 9 0	
				27 9 0
	„ Balance carried down, being Rents unappropriated	..	..	155 8 7
				£182 17 7

(5) INTEREST EARNED

1897				
Mar. 31	To Balance carried down, being Interest unappropriated..		£ s d ..	£ s d 9 2 0
1898				
Mar. 31	To Income Tax Account	12	..	4 5 0
	„ Apportionments on following Sinking Funds—			
	„ Loan of £2,620	1	1 13 0	
	„ Do. £560	2	7 7	
	„ Do. £10,000	3	16 2 7	
	„ Do. £2,500	4	6 10 10	
	„ Do. £90,000	5	78 8 7	
	„ Do. £320	6	16 9	
				103 19 4
				108 4 4
Mar. 31	„ Balance carried down, being Interest unappropriated..	..	..	9 2 8
				£117 7 0

ACCOUNT. *Cr.*

Date		Folio of corresponding Debit	£ s d	£ s d
1896				
June 24	By Police Department, One Quarter's Rent of Cottages..	6	26 0 0	
„	H. Wilson, Rent of Land	7	5 4 6	
Sept. 29	„ Police Department, One Quarter's Rent of Cottages	6	26 0 0	
„	H. Wilson, Rent of Land	7	5 4 6	
Dec. 25	„ Police Department, One Quarter's Rent of Cottages	6	26 0 0	
„	H. Wilson, Rent of Land	7	5 4 6	
1897	„ Do. do.	7	2 12 3	
Mar. 25	„ Police Department, One Quarter's Rent of Cottages	6	26 0 0	
				£122 5 9
April 1	By Balance brought down, Rents unappropriated ..	..	..	78 17 7
June 24	„ Police Department, One Quarter's Rent of Cottages	6	26 0 0	
Sept. 29	„ Do. do. ..	6	26 0 0	
Dec. 25	„ Do. do. ..	6	26 0 0	
1898				
Mar. 25	„ Do. do. ..	6	26 0 0	
				104 0 0
				£182 17 7
1898				
April 1	By Balance brought down, Rents unappropriated ..	..	..	155 8 7

ON INVESTMENTS.

1897				
Mar. 31	By Cash, Bank Interest..	1	£ s d 9 2 0	£ s d
				£9 2 0
1897				
April 1	By Balance brought down, Interest unappropriated ..	..	..	9 2 0
Oct. 20	„ M——— Corporation, Interest on Loan	13	35 0 0	
Nov. 15	„ Clayshire County Council Do.	14	17 10 0	
Dec. 15	„ Digby U D.C. Do.	15	32 10 0	
1898				
Mar. 31	„ Cash, Bank Interest..	1	23 5 0	
				108 5 0
				£117 7 0
1898				
April 1	By Balance brought down, Interest unappropriated ..	..	..	9 2 8

Form No. 50—*(continued).*

Dr.—(6) POLICE

Date		Folio of corresponding Credit	£ s d	£ s d
1896				
June 24	To One Quarter's Rent of Cottages	4	26 0 0	
Sept. 29	„ Do. do. do.	4	26 0 0	
Dec. 25	„ Do. do. do.	4	26 0 0	
1897				
Mar. 25	„ Do. do. do.	4	26 0 0	£104 0 0
June 24	To One Quarter's Rent of Cottages	4	26 0 0	
Sept. 29	„ Do. do. do.	4	26 0 0	
Dec. 25	„ Do. do. do.	4	26 0 0	
1898				
Mar. 25	„ Do. do. do.	4	26 0 0	£104 0 0

(7) H. WILSON,

Date		Folio of corresponding Credit	£ s d	£ s d
1896				
June 24	To One Quarter's Rent of Land	4	5 4 6	
Sept. 29	„ Do. do. do.	4	5 4 6	
Dec. 25	„ Do. do. do.	4	5 4 6	
1897				
Feb. 10	„ Half Do. do. do.	4	2 12 3	£18 5 9

(8) RATES, TAXES, AND

Date		Folio of corresponding Credit	£ s d	£ s d
1896				
May 5	To F. Holden—Poor Rate	9	4 6 0	
6	„ J. Hill—General District Rate	9	5 7 0	
Oct. 26	„ Do. do. do.	9	5 7 0	
	„ F. Holden—Poor Rate	9	4 13 2	
1897				
Jan. 1	„ J. Watts—Imperial Taxes..	9	5 0 0	
Mar. 25	„ Fire Insurance Company—Premium	9	2 5 0	£26 18 2
May 6	To F. Holden—Poor Rate	9	4 15 0	
7	„ J. Hill—General District Rate	9	5 7 0	
Oct. 27	„ F. Holden—Poor Rate	9	4 15 0	
28	„ J. Hill—General District Rate	9	5 7 0	
1898				
Jan. 1	„ J. Watts—Imperial Taxes..	9	5 0 0	
Mar. 25	„ Fire Insurance Company—Premium	9	2 5 0	£27 9 0

DEPARTMENT. *Cr.*

Date		Folio of corresponding Debit	£ s d	£ s d
1896				
June 26	By Cash	1	26 0 0	
Sept. 30	„ Do.	1	26 0 0	
Dec. 25	„ Do.	1	26 0 0	
1897				
Mar. 31	„ Do.	1	26 0 0	£104 0 0
June 25	By Cash	1	26 0 0	
Sept. 30	„ Do.	1	26 0 0	
Dec. 28	„ Do.	1	26 0 0	
1898				
Mar. 29	„ Do.	1	26 0 0	£104 0 0

1 EDEN VILLAS.

1896				
June 27	By Cash	1	5 4 6	
Sept. 30	„ Do.	1	5 4 6	
Dec. 25	„ Do.	1	5 4 6	
1897				
Feb. 15	„ Do.	1	2 12 3	£18 5 9

INSURANCE.

1897				
Mar. 31	By Rent Account	4	26 18 2	£26 18 2
1898				
Mar. 31	By Rent Account	4	27 9 0	£27 9 0

Form No. 50—*(continued)*.

Dr.—(9) SUNDRY CREDITORS FOR

Date		Folio of corresponding Credit	£ s d	£ s d
1896				
May 26	To Cash	1	4 6 0	
June 10	„ Do.	1	5 7 0	
Dec. 2	„ Do.	1	5 7 0	
1897				
Jan. 3	„ Do.	1	4 13 2	
„	„ Do.	1	5 0 0	
				24 13 2
Mar. 31	Balance carried down	..	..	2 5 0
				£26 18 2
April 4	To Cash	1	2 5 0	
June 3	„ Do.	1	4 15 0	
„	„ Do.	1	5 7 0	
Dec. 18	„ Do.	1	4 15 0	
1	„ Do.	1	5 7 0	
1898				
Jan. 10	„ Do.	1	5 0 0	
Mar. 31	„ Do.	1	2 5 0	
				29 14 0
				£29 14 0

(10) H. JOHNSON,

Date		Folio of corresponding Credit	£ s d	£ s d
1896				
Aug. 15	To Cash	1	4 15 0	
				£4 15 0

(11) R. BELL

Date		Folio of corresponding Credit	£ s d	£ s d
1897				
Mar. 10	To Cash	1	11 15 0	
				£11 15 0

(12) INCOME TAX

Date		Folio of corresponding Credit	£ s d	£ s d
1897				
Oct. 20	To M—— Corporation—Tax deducted from Interest ..	13	1 15 0	
Nov. 17	„ Clayshire County Council—Do.	14	0 17 6	
Dec. 4	„ Digby U.D.C.—Do.	15	1 12 6	
				£4 5 0

RATES, TAXES, AND INSURANCE. *Cr.*

Date		Folio of corresponding Debit	£ s d	£ s d
1896				
May 5	By F. Holden—Poor Rate	8	4 6 0	
6	„ J. Hill—General District Rate	8	5 7 0	
Oct. 26	„ Do. do. do.	8	5 7 0	
	„ F. Holden—Poor Rate	8	4 13 2	
1897				
Jan. 1	„ J. Watts—Imperial Taxes	8	5 0 0	
Mar. 25	„ Fire Insurance Company—Premium	8	2 5 0	
				£26 18 2
April 1	By Balance brought down—Fire Insurance Company..	..	2 5 0	2 5 0
May 6	„ F. Holden—Poor Rate	8	4 15 0	
„ 7	„ J. Hill—General District Rate	8	5 7 0	
Oct. 27	„ F. Holden—Poor Rate	8	4 15 0	
28	„ J. Hill—General District Rate	8	5 7 0	
1898				
Jan. 1	„ J. Watts—Imperial Taxes	8	5 0 0	
Mar. 25	„ Fire Insurance Company—Premium	8	2 5 0	
				27 9 0
				£29 14 0

3 WEST STREET.

Date		Folio of corresponding Debit	£ s d	£ s d
1896				
Aug. 1	By Repairs to Cottages	4	4 15 0	
				£4 15 0

13 MARINE ROAD.

Date		Folio of corresponding Debit	£ s d	£ s d
1897				
Feb. 10	By Painting and Paperhanging at Police Cottages ..	4	11 15 0	
				£11 15 0

ACCOUNT.

Date		Folio of corresponding Debit	£ s d	£ s d
1898				
Mar. 31	By Interest Account	5	..	4 5 0
				£4 5 0

Form No. 50—(*continued*). INVESTMENT LEDGER

Dr.—(**13**) M_____ CORPORATION. *Cr.*

Date		Folio of corresponding Credit	Interest	Principal
			£ s d	£ s d
1896 Oct. 20	To Loan to the above Authority at 3½ per cent. per annum for 30 years, repayable by 30 yearly Instalments of Principal and Interest combined, of £54 7s. 5d.	1	..	1,000 0 0
				£ 1,000 0 0
1897 April 1	To Balance brought down	..	..	1,000 0 0
Oct. 20	„ Interest due	5	35 0 0	
			£35 0 0	
				£ 1,000 0 0
1898 April 1	To Balance owing brought down	..	..	980 12 7

Date		Folio of corresponding Debit for Tax	Folio of corresponding Debit to Cash	Income Tax	Interest	Principal
				£ s d	£ s d	£ s d
1897 Mar. 31	By Balance carried down	..	..	..	..	1,000 0 0
						£ 1,000 0 0
1897 Oct. 20	By Cash, &c.	12	1	1 15 0	33 5 0	19 7 5
					1 15 0	
					£35 0 0	
1898 Mar. 31	By Balance owing carried down ..	..	..	..	..	980 12 7
						£ 1,000 0 0

(**14**) CLAYSHIRE COUNTY COUNCIL.

				£ s d	£ s d
1896 Nov. 15	To Loan to the above Authority at 3½ per cent. per annum for 50 years, repayable by 50 yearly Instalments of £10, and Interest on balance	1	..		500 0 0
1897 April 1	To Balance brought down	..	..		500 0 0
Nov. 15	„ Interest due	5	17 10 0		
					£500 0 0
1898 April 1	To Balance owing brought down	..	..		490 0 0

				£ s d	£ s d	£ s d
1897 Mar. 31	By Balance carried down	..	..	..		500 0 0
1897 Nov. 17	By Cash, &c.	12	1	0 17 6	16 12 6	10 0 0
					0 17 6	
					£17 10 0	
1898 Mar. 31	By Balance owing carried down ..	..	..	..	..	490 0 0
						£500 0 0

Form No. 50—*(continued)*.

Dr.—**(15)** THE DIGBY URBAN DISTRICT COUNCIL. *Cr.*

Date		Folio of corresponding Credit	Interest	Principal
			£ s d	£ s d
1897 June 15	To Loan to the above Authority at 3½ per cent. per annum for 20 years, repayable by 40 half-yearly instalments of £50 and Interest on balance	1	..	2,000 0 0
Dec. 15	„ Interest due	5	32 10 0	
			£32 10 0	
				£ 2,000 0 0
1898 April 1	To Balance owing brought down	..	..	1,950 0 0

Date		Folio of corresponding Debit for Tax	Folio of corresponding Debit to Cash	Income Tax	Interest	Principal
				£ s d	£ s d	£ s d
1897 Dec. 4	By Cash, &c.	12	1	1 12 6	30 17 6	50 0 0
					1 12 6	
					£32 10 0	
1898 Mar. 31	By Balance owing carried down				..	1,950 0 0
						£ 2,000 0 0

(16) DIVIDEND ACCOUNT.

Date		Folio of corresponding Credit		
			£ s d	£ s d
1896 June 24	To Stockholders—One Quarter's Dividend, less Tax..	17	..	755 5 0
Dec. 24	„ Do. Half-year's Dividend, less Tax ..	17	..	1,510 10 0
				£2,265 15 0
1897 June 24	To Stockholders—Half-year's Dividend, less Tax ..	17	..	1,510 10 0
Dec. 24	„ Do. do. ..	17	..	1,510 10 0
				£3,021 0 0

Date		Folio of corresponding Debit		
			£ s d	£ s d
1896 June 24	By Cash from Borough Fund	1	18 14 6	
	„ Do. District Fund..	1	93 6 9	
	„ Do. Electric Light Revenue	1	643 3 9	
				755 5 0
Dec. 24	„ Do. Borough Fund	1	37 9 0	
	„ Do. District Fund..	1	186 13 6	
	„ Do. Electric Light Revenue	1	1,286 7 6	
				1,510 10 0
				£2,265 15 0
1897 June 24	By Cash from Borough Fund	1	37 9 0	
	„ Do. District Fund..	1	186 13 6	
	„ Do. Electric Light Revenue	1	1,286 7 6	
				1,510 10 0
Dec. 24	„ Do. Borough Fund	1	37 9 0	
	„ Do. District Fund..	1	186 13 6	
	„ Do. Electric Light Revenue	1	1,286 7 6	
				1,510 10 0
				£3,021 0 0

(17) STOCKHOLDERS' ACCOUNT.

Date		Folio of corresponding Debit		
			£ s d	£ s d
1896 June 24	By One Quarter's Dividend, less Tax	16	755 5 0	
Dec. 24	„ Half-year's Dividend, less Tax..	16	1,510 10 0	
				£2,265 15 0
1897 June 24	By Half-year's Dividend, less Tax..	16	1,510 10 0	
Dec. 24	„ Do. do.	16	1,510 10 0	
				£3,021 0 0

Date		Folio of corresponding Credit		
			£ s d	£ s d
1896 June 24	To Cash	1	755 5 0	
Dec. 24	„ Do.	1	1,510 10 0	
				£2,265 15 0
1897 June 24	To Cash	1	1,510 10 0	
Dec. 24	„ Do.	1	1,510 10 0	
				£3,021 0 0

Form No. 50—*(continued)*. SINKING FUND

Dr.—(1) POLICE STATION AND COTTAGES, LATIMER ROAD.

Date			£ s d	£ s d

(2) STREET IMPROVEMENTS.

(3) SEA WALL AND MARINE PARADE IMPROVEMENT.

(4) WORKS OF SEA DEFENCE.

(5) PURCHASE OF ELECTRIC LIGHT UNDERTAKING.

(6) EXPENSES OF ISSUE OF STOCK.

LEDGER.

SINKING FUND, £2,620 for 30 years, from March 31st 1896. *Cr.*

Date	Folio of corresponding Debit for Annual Contribution		Folio of corresponding Debit for Interest	Total in Fund Brought Down	Annual Contribution	Interest on Fund	Total in Fund
				£ s d	£ s d	£ s d	£ s d
1897 Mar. 31	3	By One Year's Contribution		..	55 1 5	..	55 1 5
1898 Mar. 31	3	„ Do. and Earnings	5	55 1 5	55 1 5	1 13 0	111 15 10

SINKING FUND, £560 for 30 years, from March 31st 1896.

1897 Mar. 31	3	By One Year's Contribution		..	11 15 5	..	11 15 5
1898 Mar. 31	3	„ Do. and Earnings	5	11 15 5	11 15 5	7 7	23 18 5

SINKING FUND, £10,000 for 15 years, from March 31st 1896.

1897 Mar. 31	3	By One Year's Contribution		..	537 13 4	..	537 13 4
1898 Mar. 31	3	„ Do and Earnings	5	537 13 4	537 13 4	16 2 7	1091 9 3

SINKING FUND, £2,500 for 10 Years, from March 31st 1896.

1897 Mar. 31	3	By One Year's Contribution		..	218 1 6	..	218 1 6
1898 Mar. 31	3	„ Do. and Earnings	5	218 1 6	218 1 6	6 10 10	442 13 10

SINKING FUND, £90,000 for 24 years, from March 31st 1896.

1897 Mar. 31	3	By One Year's Contribution		..	2614 5 4	..	2614 5 4
1898 Mar. 31	3	„ Do. and Earnings	5	2614 5 4	2614 5 4	78 8 7	5306 19 3

SINKING FUND, £320 for 10 years, from March 31st 1896.

1897 Mar. 31	3	By One Year's Contribution		..	27 18 3	..	27 18 3
1898 Mar. 31	3	„ Do. and Earnings	5	27 18 3	27 18 3	16 9	56 13 3

Form No. 50—*(continued).*

CONSOLIDATED LOANS FUND

LIABILITIES.

	£ s d	£ s d	£ s d
Corporation 3 per cent Stock—			
First Issue	..	..	106,000 0 0
Stock Redemption—			
Redemption Contributions and Interest appropriated to following Sinking Funds:—			
	2,620 0 0	111 15 10	
	560 0 0	23 18 5	
	10,000 0 0	1,091 9 3	
	2,500 0 0	442 13 10	
	90,000 0 0	5,306 19 3	
	320 0 0	56 13 3	
			7,033 9 10
Interest Unappropriated	..	9 2 8	
Rents Do.	..	155 8 7	
			164 11 3
			£113,198 1 1

BALANCE SHEET, 31st March 1898.

ASSETS

ALLOCATION OF STOCK.	£ s d	£ s d	£ s d
Borough Fund—			
Police Station and Cottages	2,620 0 0		
Expenses of Issue (Proportion)	8 0 0		
		2,628 0 0	
General District Fund—			
Street Improvements	560 0 0		
Sea Wall and Marine Parade Improvement	10,000 0 0		
Works of Sea Defence	2,500 0 0		
Expenses of Issue (Proportion)	40 0 0		
		13,100 0 0	
Electric Light—			
Purchase of Undertaking	90,000 0 0		
Expenses of Issue (Proportion)	272 0 0		
		90,272 0 0	
			106,000 0 0
Investments—			
M..... Corporation Loan at 3½ per cent.	1,000 0 0		
Less Principal Repaid	19 7 5		
		980 12 7	
Clayshire County Council Loan at 3½ per cent.	500 0 0		
Less Principal Repaid	10 0 0		
		490 0 0	
Digby Urban District Council Loan at 3½ per cent.	2,000 0 0		
Less Principal Repaid	50 0 0		
		1,950 0 0	
			3,420 12 7
Cash in Banker's hands	..	..	3,777 8 6
			£113,198 1 1

.....*Borough Treasurer.*

Form No. 51.—

BLANKTOWN CORPORATION 3% REDEEMABLE STOCK

(Third Issue).

ISSUE OF £150,000 3% REDEEMABLE STOCK.

No.....

Lombard Street,
London, E.C.,
25th January 191 .

SIR,

We beg to inform you that your application for £..... of the above Stock has been accepted to the extent of £..... , and in accordance with the terms of the Prospectus dated 22nd January 191 , we have to request that you will pay to this Bank the amount due by you on Allotment, and the balance as stated below :

£ at 95 per cent. .. .. £

Amount paid on application . .. £

Amount payable on 14th February 191 £

Balance 50% due 14th March 191 .. £

£

If default is made in payment of any instalment, the deposit and instalments (if any) previously paid, will be liable to forfeiture.

This letter, duly endorsed by you, when paid in full, will be convertible into Registered Stock.

Payment in full may be made on any date prior to the 14th March 191 , and dividend will be paid from the date of each payment.

We are, Sir,
Yours faithfully,
For BARCLAY & COMPANY, LIM.

To.....
.....
..... *Director.*

RECEIVED *the* *day of* 191 , *Payment due on 14th February* 191 ,
For BARCLAY & COMPANY, LIM.

£ : : *Cashier.*

RECEIVED *the* *day of* 191 , *Balance due on the above, being payment in full.*
For BARCLAY & COMPANY, LIM.

£ : : *Cashier.*

BLANKTOWN CORPORATION 3% REDEEMABLE STOCK (THIRD ISSUE).
Issue of £150,000 3% Redeemable Stock.

No.....
Date

£..... *Balance being payment in full.*

This Slip is to be detached by the Bankers.

BLANKTOWN CORPORATION 3% REDEEMABLE STOCK (THIRD ISSUE).
Issue of £150,000 3% Redeemable Stock.

No.....
Date

£..... *Amount due 14th February* 191

This Slip to be detached by the Bankers.

Form No. 52.— *No* _____

This Form when filled up must be lodged with the Borough Treasurer, Town Hall, Blanktown, with the Letters of Allotment and the receipts for the amount paid.

BLANKTOWN CORPORATION THREE PER CENT. REDEEMABLE STOCK.

(THIRD ISSUE.)

Interest Payable 24th June and 24th December.

Inscription of Blanktown Corporation 3 per cent. Redeemable Stock in exchange for Letters of Allotment.

Cancelled by / *Examined by*	Name and Address of Allottee	No. of Allotment Letter	Amount of Stock

SUMMARY.

Name and Address of Depositor—

No. ____ £ ____ No. ____

" ____ " ____

" ____ " ____

£ ____ Stock £ ____

TO THE BLANKTOWN CORPORATION,

_____ request that the sum of _____ Pounds,

BLANKTOWN CORPORATION THREE PER CENT. REDEEMABLE STOCK, bearing interest from the dates of payment of the deposit and instalments respectively represented by the above-named Letters of Allotment, may be inscribed in the books of the BLANKTOWN CORPORATION THREE PER CENT. REDEEMABLE STOCK, in the name of:—

Name in full, Address, and Quality or Occupation to be inserted here.

(*Signature*)_____

(*Date*)_____ 191

Examined by *Dr. fol.*_____ *Cr. fol.*_____
Posted by *Posted by*

Form No. 53.— STOCK REGISTER.

BLANKTOWN CORPORATION 3 PER CENT. REDEEMABLE STOCK (THIRD ISSUE), £150,000

NOMINAL VALUE AT £95 PER £100.

Date	No. of Allotment Letter	From or To		Dr.	Cr.	Balance	Remarks
				£ s d	£ s d	£ s d	
1900							
Mar. 10		Nominal value of Stock Issue			150,000 0 0		
,,	1	G. J. G.	2	50,000 0 0			
,,	2	W. W.	3	20,000 0 0			
,,	3	A. W. D.	4	30,000 0 0			
,,	4	J. R. V.	5	50,000 0 0			
			£	150,000 0 0	150,000 0 0		

Form No. 53—(*continued*).

G. J. G. — 90 Cannon Street, Manchester, Wholesale Clothier. **2**

Date	No. of Transfer	From or To		Dr.	Cr.		Balance	Remarks
				£ s d	£ s d			
1900 March 10	1	Blanktown Corporation	1		50,000 0 0			

W. W. — Eastleigh Garden Road, Richmond, Gentleman. **3**

Date	No. of Transfer	From or To		Dr.	Cr.		Balance	Remarks
				£ s d	£ s d			
1900 March 10	2	Blanktown Corporation	1		20,000 0 0			

A. W. D. — Threadneedle Street, London, E.C., Gentleman. **4**

Date	No. of Transfer	From or To		Dr.	Cr.		Balance	Remarks
				£ s d	£ s d			
1900 March 10	3	Blanktown Corporation	1		30,000 0 0			

J. R. V. — 32 Hope Road, Sheffield, Spinster. **5**

Date	No. of Transfer	From or To		Dr.	Cr.		Balance	Remarks
				£ s d	£ s d			
1900 March 10	4	Blanktown Corporation	1		50,000 0 0			

Form No. 54.—

This Transfer, when complete, to be sent for Registration to the Borough Treasurer at the Town Hall, Blanktown.

BLANKTOWN CORPORATION 3% REDEEMABLE STOCK
(Third Issue).

No.....

forwarded to the Borough Treasurer and Registrar.

This Stock is Transferable free of Stamp Duty

I, (or we)
of
in consideration of the sum of
paid to by
of

hereinafter called the Transferee ,
Do hereby transfer to the said Transferee the sum of

Blanktown Corporation Redeemable Stock (Third Issue) standing in name in the books of the Mayor, Aldermen, and Burgesses of the Borough of Blanktown.

Stock Certificate for £ Registrar's Office by

To hold unto the said Transferee , Executors, Administrators and Assigns, subject to the several conditions on which hold the same at the time of the execution hereof, and the said Transferee , do hereby agree to accept and take the said Stock, subject to the same conditions.

As Witness our Hands and Seals, this day of in the year of our Lord one thousand nine hundred and

Witness's
Signed, sealed and delivered, by the above-named in the presence of
(Signature,
(Address,
(Occupation,

Witness's
Signed, sealed, and delivered, by the above-named in the presence of
(Signature,
(Address,
(Occupation,

Witness's
Signed, sealed, and delivered, by the above-named in the presence of
(Signature,
(Address,
(Occupation,

Witness's
Signed, sealed, and delivered, by the above-named in the presence of
(Signature,
(Address,
(Occupation,

When a Transfer is executed out of Great Britain, it is recommended that the Signatures be attested by H.M. Consul or Vice-Consul, a Clergyman, Magistrate, Notary Public, or by some other person holding a public position.

The Stock Certificate must be forwarded to the Registrar with this transfer.

Form No. 55.—

No.

BLANKTOWN CORPORATION 3% REDEEMABLE STOCK.
(Third Issue.)

NOTICE OF TRANSFER OF STOCK.

..... 191

To .....

.....

.....

Cert. No.....

Amount Transferred £ .....

Transferred from .....

.....

.....

To .....

.....

.....

Notice of Transfer of Stock.
BLANKTOWN CORPORATION.

No.

Town Hall, Blanktown, ...191

To.....

.....

.....

.....

The Registrar of Stock gives Notice that there has been lodged in his office Notice of the Transfer OUT OF YOUR NAME of the undermentioned Securities of the Corporation, and that unless he hears from you to the contrary, within FOUR DAYS from this date, he will proceed with the registration of such Transfers.

Description of Securities	From whom Transferred	To whom Transferred	Amount Transferred
			£
3% Redeemable Stock, (Third Issue), Cert. No.....			

Borough Treasurer and Registrar of Stock.

Form No. 56.—

REQUEST TO OPEN A CORPORATE STOCK ACCOUNT.

To The Borough Treasurer,
Town Hall, Blanktown.

REGISTRAR OF THIRD ISSUE.

BLANKTOWN CORPORATION 3% STOCK.

Sir,

As[1] _____ of[2] _____

I beg to inform you that it is the wish of that body to open a Stock Account in[3] _____

I beg to give you below

(*a*) A certified impression of the Common Seal;
(*b*) A certified copy of the Rules and Regulations in force regarding the use of such Seal.

The above-named[4] _____ was incorporated under the provisions of[5] _____

I am, Sir,
Your obedient Servant,

_____

_____ 191—

1. "Clerk," "Secretary," &c., as the case may be.
2. The full Title of the Corporate Body.
3. Name of Stock.
4. "Corporation," "Company," &c., as the case may be.
5. Quote the Act of Parliament, Charter, *or* other Legal Authority.

This is a true impression of the Common Seal of

_____

_____

Signature of Chairman or Deputy-Chairman _____

L.S.

The Seal must be affixed to all documents in the presence of

_____

_____

_____

This is in accordance with the Rules and Regulations in force regarding the use of the Seal.

Signature of Chairman or Deputy-Chairman _____

[In addition to such Signatures as may be required by the regulations affecting the affixing the Seal of the Corporation, the execution of a Power of Attorney must be attested by two witnesses who are not of the Corporate Body, and who must be present when the Corporate Seal is affixed.]

The Corporation of Blanktown reserve to themselves the right to call for the exhibition of the Registrar of the Joint Stock Companies' Certificates in the case of Companies; for copies of Acts of Parliament in the case of bodies incorporated by Act; or for such other evidence of a similar nature as they may think fit.

If a Corporation wishes to open a *second* Stock Account a *second* request is *not* necessary.

Form No. 57.—

BLANKTOWN CORPORATION 3% REDEEMABLE STOCK.

Third Issue.

Interest payable 24th June and 24th December.

Request for Transmission of Dividend Warrants by Post.

To The Borough Treasurer,
Town Hall,
Blanktown.

_____ 191

Amount of Stock. £ _____

Names, Addresses, and Descriptions of the Stockholders in full. Blanktown Corporation 3% Redeemable Stock, standing in the name of _____

I, or We. "Me"; or name in full of the Person, Firm or Company to whom the Warrants are to be sent. _____ hereby request you will forward by Post at _____ risk, all Dividend Warrants due, and to become due, and payable on the above-mentioned sum of Stock, or on the amount for the time being so standing, to—

Address to which Warrants are to be sent. at _____

If "Me" be inserted above, strike out these words. *whose signature shall be your full and sufficient discharge.*

The Signatures of all the Stockholders are required. *Signatures* _____ _____ _____ _____

Dividend Warrants sent by Post will be crossed, and payable only through a Banker. Stockholders must themselves give instructions to the receivers of Warrants as to their disposal.

Form No. 58.—

No.

REQUEST TO PROVE THE DEATH OF A STOCKHOLDER.

From .....
Address.....
Date 191

To THE BOROUGH TREASURER,
Town Hall,
BLANKTOWN.

*Name in full with the Address and Quality of the Stockholder.

It is required to prove, on the undermentioned Account, the death of* _____

_____

_____

By the Accompanying † (Accepted in joint accounts only.)

1. *Certificate of Death.*
2. *Certificate of Burial.*
3. *Probate of h Will.*
4. *Letters of Administration of h Personal Estate.*

† Cancel the words in *italics* not applicable.

The Names and Addresses in full of Executors or Administrators must here be given. (Not required in Joint Accounts.)

Name.	Address.

NAME OF THE DECEASED STOCKHOLDER IN FULL. (In Joint Accounts the names of the co-holders must also be given in full and in due order.)	Amount of Stock. £ s d	Name of Stock in full.

Form No. 59.— Probate Register No. _____

BLANKTOWN CORPORATION THREE PER CENT. STOCK.
(THIRD ISSUE.)

_____

TO THE BOROUGH TREASURER,
TOWN HALL,
BLANKTOWN.

Subjoined _____ beg to furnish you with _____ Signature _____ and present address _____ as Execut _____ Administrat _____ of the late _____

_____

Signature _____

Address _____

Signature _____

Address _____

Signature _____

Address _____

Signature _____

Address _____

When all the initials of a person's name as given in the Grant are not embodied in his signature, that person must also write his full name for the purpose of identification.

This form must be returned duly signed before the registration of death can be completed.

N 2

Form No. 60.—

BOROUGH OF BLANKTOWN.

CERTIFICATE OF IDENTITY.

2s. 6d. impressed Stamp

I, (1) _____

do solemnly and sincerely declare that I well knew and was acquainted with (2) _____

late of _____

deceased, for Years and upwards previous to Death, and who is described in (3) _____

dated _____ as (4) _____

and that he was the **Identical Person** who is described in the Books of the (5) _____

kept by the Borough Treasurer of Blanktown by the Name and Description of (6) _____

I having known the said (7) _____

when he was resident at (8) _____

as mentioned in the said Books.

And I make this solemn Declaration, conscientiously believing the same to be true, and by Virtue of the provisions of an Act made and passed in the Session of Parliament in the Fifth and Sixth Years of the Reign of His late Majesty King William the Fourth intituled "an Act to repeal an Act of the present Session of Parliament, intituled an Act for the more effectual abolition of Oaths and Affirmations taken and made in various Departments of the State, and to substitute Declarations in lieu thereof, and for the more entire suppression of voluntary and extra-judicial Oaths and Affidavits; and to make other provisions for the abolition of unnecessary Oaths."

_____ (9)

Declared at _____

this _____ day of _____

before me _____

(1) Full name, residence, and quality of Declarant, and if Clerk or Servant, state Employer's name and address.

(2) Full name of Deceased.

(3) Probate, Death, or Burial Certificate.

(4) Name, address, and description, as appearing in Probate, &c.

(5) Exact title of Stock or Shares held by Deceased.

(6) Full name, address, and description as registered in the Books.

(7) Name of Deceased.

(8) Address registered in Books.

(9) Declarant must sign on the line.

By an Act of Parliament before referred to, any person making a false Declaration is declared *Guilty of a Misdemeanor*, and may be prosecuted as he would have been in the case of Perjury committed before the passing of the Act.

N.B.—This Declaration to be made before a Justice of the Peace, a Commissioner to administer Oaths in Chancery in England, or Notary Public, by a *disinterested* Person of known Character and Respectability. The Magistrate must state the place and County where declared.

Form No. 61.— No.....

BOROUGH OF BLANKTOWN.

THREE PER CENT. CORPORATION REDEEMABLE STOCK. THIRD ISSUE.

_____ 191_

Name _____

Address _____

Amount _____

_____ *Mayor.*

_____ *Chairman of Finance Committee.*

_____ *Town Clerk.*

_____ *Registrar.*

REDEEMABLE 1926-1946.

£ : : No.....

BOROUGH OF BLANKTOWN.

£3 PER CENT. CORPORATION REDEEMABLE STOCK CERTIFICATE.

THIRD ISSUE.

This Stock is redeemable at the option of the Corporation at par on or after the 1st March 19 , and must be redeemed, or purchased and extinguished within 45 years from the date of its creation.

This is to Certify that _____

_____

_____

_

Form No. 62.— BOROUGH OF BLANKTOWN REGISTER OF DIVIDENDS.

Folios in Stock Ledger	Name	Description	Address

Payable in respect of 3 per cent. Redeemable Stock (Third Issue).

Half-Year ending 24th June 191							Half-Year ending 24th December 191						
No. of Warrant	Amount of Stock	Time	Interest at 3 per cent. £ s d	Income Tax at..... £ s d	Net Amount of Dividend £ s d		No. of Warrant	Amount of Stock	Time	Interest at 3 per cent. £ s d	Income Tax at..... £ s d	Net Amount of Dividend £ s d

Form No. 63.—

BLANKTOWN CORPORATION REDEEMABLE STOCK.
(THIRD ISSUE.)
BEARING INTEREST AT £3 PER CENT. PER ANNUM.

No.....

Dividend due 24th June 1911, payable at BARCLAY AND COMPANY, LIMITED, 54 Lombard Street, London, E.C., or at their_____and _____Branches.

On £_____Stock at Three per cent. per annum	£	:	:
Less Income Tax at 1s. 2d. in the £		:	:
	£	:	:

*Name of Shareholder*_____

I HEREBY CERTIFY that the amount stated hereon has been deducted for Income Tax, and will be paid to the proper officer for the receipt of Taxes.

For BLANKTOWN CORPORATION,

Borough Treasurer and Registrar of Stock.

Stockholders claiming repayment of Income Tax are informed that the Inland Revenue Department will accept this Statement as proof of the deduction.

THIS STATEMENT TO BE RETAINED BY THE STOCKHOLDER.

---

1 BLANKTOWN CORPORATION REDEEMABLE STOCK.
(THIRD ISSUE.)

DIVIDEND WARRANT.

No.....

To BARCLAY & Co.
COMPANY, LIMITED,
54 Lombard Street,
London, E.C.

24th June 19 .

ONE PENNY.

PAY_____or Bearer,
the sum of_____Pounds,_____Shillings, and
_____Pence, on account of Dividend on Blanktown Corporation £3 per cent. Redeemable Stock (Third Issue), due 24th June 19 .

£ : :

Borough Treasurer and Registrar of Stock.

Signature of Stockholder or Registered Nominee.

PAYABLE ALSO AT BARCLAY & COMPANY, LIMITED, AT THEIR BRANCHES,
_____ AND _____.

Warrants outstanding more than Six Months after date are required to be sent to the Borough Treasurer, Town Hall, Blanktown, for verification before being presented for payment.

Form No. 64.—

BOROUGH OF BLANKTOWN.

REGISTER OF TRANSFERS OF BLANKTOWN CORPORATION REDEEMABLE STOCK (THIRD ISSUE).

No. of Transfer	Date of Transfer	Date of Registration	From whom Transferred	Amount of Stock	Register No.	No. of Cancelled Certificate	Stock Ledger Folio

To whom Transferred			Register No.	No. of New Certificate	Stock Ledger Folio	Consideration Money	Remarks
Name	Address	Description				£ s d	

Form No. 65.—

DEMAND FOR PAYMENT OF EXPENSES.

BOROUGH OF BLANKTOWN.

THE PUBLIC HEALTH ACT, 1875.

The Mayor, Aldermen, and Burgesses of the Borough of Blanktown, in the County of ———, being the Urban Sanitary Authority for the District of the said Borough.

To Mr......

.....

The owner of certain premises fronting, adjoining, or abutting upon a certain Street called ..... within the said District.

THE Mayor, Aldermen, and Burgesses of the Borough of Blanktown, acting by their Council as the Urban Sanitary Authority for the said Borough, having incurred expenses to the amount of ..... pounds, ... shillings, and ..... pence, in respect of certain Works, that is to say levelling, paving, metalling, making good, channelling, sewering, and providing the means of lighting, executed by them in relation to the premises .....

.....

in the said Borough, of which you are the owner, DO HEREBY DEMAND PAYMENT by you to them, at the Borough Treasurer's Office, Town Hall, Blanktown, aforesaid, of the above-mentioned sum, AND GIVE YOU NOTICE, that if the same be not paid forthwith, you will be liable to pay interest thereon at the rate of five pounds per centum per annum, from the date of the service upon you of this demand until payment.

Dated this ..... day of 191

.....

Town Clerk and Clerk to the said Urban Sanitary Authority.

Served a copy of this notice on the above-named Owner, by delivering the same at his residence to ..... this ..... day of ..... 191 .

NOTE.—*Counterfoil to be kept in Book.*

Form No. 65—*(continued).*

DEMAND FOR PAYMENT OF EXPENSES.

BOROUGH OF BLANKTOWN.

THE PUBLIC HEALTH ACT, 1875.

The Mayor, Aldermen, and Burgesses of the Borough of Blanktown, in the County of ———, being the Urban Sanitary Authority for the District of the said Borough.

To Mr.....

.....

The owner of certain premises fronting, adjoining, or abutting upon a certain Street called .... within the said District.

THE Mayor, Aldermen, and Burgesses of the Borough of Blanktown, acting by their Council as the Urban Sanitary Authority for the said Borough, having incurred expenses to the amount of ..... pounds, ... shillings, and ..... pence, in respect of certain Works, that is to say, levelling, paving, metalling making good channelling, sewering, and providing the means of lighting, executed by them in relation to the premises .....

.....

in the said Borough, of which you are the Owner, DO HEREBY DEMAND PAYMENT by you to them, at the Borough Treasurer's Office, Town Hall, Blanktown, aforesaid, of the above-mentioned sum, AND GIVE YOU NOTICE, that if the same be not paid forthwith, you will be liable to pay interest thereon at the rate of five pounds per centum per annum, from the date of the service upon you of this demand until payment.

Dated this ..... day of 191

.....

Town Clerk and Clerk to the said Urban Authority.

NOTE.—*Part served on owner or other person chargeable.*

Form No. 66.— PRIVATE IMPROVEMENTS.—DEBTORS' LEDGER.

A. H., High Street.

Dr. *Cr.*

Date	Description	To A/cs. Delivered Book	Days	Interest £ s d	Principal £ s d	Date	Description	C.B Fo.	Interest £ s d	Principal £ s d
1900 Jan. 1	To Street Works—Spencer Road	39	..	..	36 12 7	1900 Feb. 10	By Cash	..	..	10 0 0
				£	36 12 7	Mar. 31	„ Balance carried down	..	..	26 12 7
										36 12 7
1900 April 1	To Balance brought down ..		..	..	26 12 7	April 1	By Cash ..	..	..	5 0 0
May 10	„ Interest from date of service of demand April 1 ..		39	0 2 3		May 10	„ Do.	..	0 2 3	5 0 0
June 24	„ Interest		45	0 2 1		June 24	„ Do.	..	0 2 1	5 0 0
Oct. 7	„ Do.		105	0 3 4		Oct. 7	„ Do.	..	0 3 4	5 0 0
Nov. 18	„ Do.		42	0 0 10		Nov. 18	„ Do.	..	0 0 10	5 0 0
Dec. 21	„ Do.		33	0 0 2		Dec. 21	„ Do.	..	0 0 2	1 12 7
				0 8 8	26 12 7				0 8 8	26 12 7
				0 8 8						0 8 8
				£	27 1 3					£27 1 3

Form No. 67.—

BOROUGH OF BLANKTOWN.

TO THE TOWN COUNCIL OF THE BOROUGH OF BLANKTOWN.

Gentlemen,

I beg to apply for the use of*

Town Hall, Blanktown, for†

in aid of

on the day of 191 ,

commencing at . I undertake to pay the stipulated charge for the hire of the same, viz.: £ in advance, and to make good any damage done to the building or any part thereof during the hiring, and to take in and remove all luggage by the Stage Entrance.

In the event of any of the persons taking part in the Concert performing any copyright piece of music, or singing any copyrighted song, I hereby indemnify the Corporation and their Servants from all liability in respect of the infringement of the copyright, and will repay them the amount of any damages or costs which they may incur or be held liable to pay.

Signed _____

Address _____

Date _____

* Insert Room or Rooms required. † Here insert the purpose.

This Form, when filled up and signed, to be forwarded to the Borough Treasurer, Town Hall.

BOROUGH OF BLANKTOWN.

TOWN HALL LETTINGS.

No. _____ 191

TO THE HALL KEEPER.

Please note that M_____ has hired the _____ for the _____ day of _____ 191_ from _____ until _____ and that the following extra services will be required:

Borough Treasurer.

Form No. 68.—

BOROUGH OF BLANKTOWN.

TOWN HALL LETTINGS.

No. _____ 19

TO HALL KEEPER.

M _____

Date _____

Time _____

For _____

Extras _____

Form No. 69.—

BOROUGH OF BLANKTOWN.

TOWN HALL LETTINGS.

No.———

———191

Hirer———

Date used———

Room———

Time———

Borough Treasurer's Notice, dated———

EXTRAS.

Extra Gas———feet

„ Electric Light———units.

Use of Flags, No.———

Any other charge———

———

———

Hall Keeper.

BOROUGH OF BLANKTOWN.

TOWN HALL LETTINGS.

No.———

———191

TO THE BOROUGH TREASURER.

I beg to report that M———used the———on the———day of———191 from———until———in accordance with your notice to me, dated———and that the following extras should be charged.

Extra Gas consumed———feet.

„ Electric Light ditto———units.

Use of Flags, No.———

Any other charge

———

Hall Keeper.

Form No. 70.— BLANKTOWN BOROUGH POLICE.

We, the undersigned, hereby acknowledge to have Received this day of 191, the several sums set opposite our respective Signatures, being One Week's Pay and Allowances, with Deductions, from day of 191, to day of 191.

Warrant No. 1	Class 2	Rank and Name 3	Dates From 4	Dates To 5	Rate of Pay (per week) 6	No. of Days 7	Gross Pay 8
							£ s d

Deductions: Superannuation Fund 9	Deductions: Sickness 10	Deductions: Fines for Misconduct 11	Deductions: Lodgings 12	Amount 13	Allowances: Plain Clothes 14	Allowances: In lieu of Boots 15	Amount Received 16	Divisional No. 17	Signatures
£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d		

Examined,

.....*Borough Treasurer.*

I certify that the above Account is correct.

.....*Chief Constable.*

Form No. 71.

BLANKTOWN EDUCATION COMMITTEE.

Date	Receipt No.	From whom received	Particulars of Receipt	Abstract Book Folio		Items	Total of Receipt	Rating Authority

Orders on Treasurer Folio	Abstract Book Folio	Voucher No.		Items	Amount of Cheque	Expenses of Maintenance of Schools.							Expenses of Adminstration	
						Repairs to Buildings	Furniture (including Repairs)	Rates, Taxes and Insurance	Fuel, Light and Cleaning	Books, Apparatus Stationery and other Materials.		Other Expenses of Maintenance	Printing, Advertising and Stationery	Other Expenses
										Council and N.P. Schools	Cookery &Laundry Centres			

ELEMENTARY EDUCATION CASH BOOK.

Grants from Board of Education. (Gross).	Superannuation Deductions (Memo.)	Sale of Food from Cookery Kitchens	Hire of Schools	Led. Fo.		Miscellaneous	Date	To whom Paid	Particulars of Payment
				General Led.	Debtors' Led.				

Loans Led. Fo.	Loan Charges			Expenses under the Education (Provision of Meals) Act, 1906	Expenses under Administration Provisions Act, 1907. (Medical Inspection)	Advances to Borough Treasurer for Salaries, &c.	Gen. Led. Fo.	Miscellaneous	Superannuation Deductions (Memo.)		
	Interest (Less Tax)	Income Tax (Memo.)	Principal								

Form No. 72.—

PAYMENTS FOR THE MONTH OF.....191 .

C.B. fo.....

School	Folio in Summary Book	Books, Stationery, Apparatus, and other Materials for purposes of Instruction			Prizes	Fuel, Light, and Cleaning				New Furniture (including Repairs)	Repairs to Buildings	Rates, Taxes, and Insurances	Expenses of School Libraries	Miscellaneous	Salaries of Teachers, &c.	Total
		Boys	Girls (or mixed)	Infants		Coal, Coke, and Firewood	Gas	Water	Other Expenses							
		£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d

Form No. 73.—

Average Attendance. Boys.....Girls.....Infants.....

SUMMARY OF RECEIPTS AND PAYMENTS

Dr. *Receipts* *Cr.*

Date	C.B. Folio	Grants from the Board of Education: Annual Grant	Grants from the Board of Education: Fee Grant	Grants from the Board of Education: Proportion of Aid Grant	Sale of Needlework, Books, &c.	Other Sundry Receipts	Deficiency (i.e., Cost to Rates)	Total
		£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d

Date	C.B. Folio	Books, Apparatus, for purposes: Boys
		£ s d
April		
May		
June		
July		
August ..		
September ..		
October ..		
November .		
December ..		
January ..		
February ..		
March ..		

Salaries as per Register Fo.

Caretaker's Wages ditto.
Proportion of Clerk of
Do. Drill
Do. Swedish
Workmen's Wages as Building Materials Book, Fo.

Name of School.....

Official Number of School .....

for Year ending 31st March 191

Payments. *Cr.*

Stationery, and other Mat'ls of instruction: Girls	Stationery, and other Mat'ls of instruction: Infants	Prizes	Coal, Coke, and Firewood	Gas	Water	New Furniture (including Repairs)	Repairs to Buildings	Rates, Taxes, and Insurances	Expenses of School Libraries	Other Expenses	Salaries of Teachers, &c.	Total
		£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d

Boys
Girls
Infants

Works Salary
Instructor's Salary
Drill Instructor's Salary
per Wages Book, Fo.

Form No. 74.—

School Form No......

REGISTER OF WEEKLY FEES.

Form Master or Mistress.....

Term, 191 .....

Name of Pupil	Fees How Paid	Arrears from last Term	School Fees received for Week ending :—	Total Fees Received	Arrears to next Term	Remarks
		£ s d				

Form No. 75.—

TERMINAL FEES BOOK.

Term ending.....

Form No.	Name of Pupil	Arrears from Previous Term	Amount due this Term	Total due	Amount Received	Date Received	Allowed	Remarks	Arrears carried forward	Paid to Treasurer	
										Date	Amount
		£ s d	£ s d	£ s d	£ s d		£ s d		£ s d		£ s d

Form No. 76.—

BLANKTOWN EDUCATION COMMITTEE.

BOYS' TUITION FEES—COLLECTING AND DEPOSIT BOOK.

.....*Term, 191* .

Date of Receipt	Receipt No.	School No.	NAME	Amount	Total	Deposits with Treasurer	
						Date	Amount
				£ s d	£ s d		£ s d

Form No. 77.—

BLANKTOWN EDUCATION COMMITTEE.

SCHOOL TUITION FEES.

....*Term, 191* .

School No.	Name of Parent or Guardian	Address	Name of Pupil	Arrears	Tuition Fees and Stationery	Extra Subjects	Total	Amount Received	No. of Receipt	Scholarships	Allowed	Why Allowed	Arrears	Remarks
				£ s d	£ s d	£ s d	£ s d	£ s d		£ s d	£ s d		£ s d	

Form No. 78.—

BLANKTOWN EDUCATION COMMITTEE.

....Preparatory Technical (Evening) School.

For the Session..... ....*Head Teacher.*

Admission No.	Date of Admission			Name of Student		Date of Birth			Occupation	Address	School Last Attended and Standard Reached	Fees due this Session	Amount Received	Date Received	Allowed	Authority for Allowance	Arrears (if any)	Paid to Treasurer		Remarks
				Surname	Christian Name													Date	Amount	
	D.	M.	Y.			D.	M.	Y.				£ s d	£ s d		£ s d		£ s d		£ s d	

Form No. 79. – .....SCHOOL FINANCIAL YEAR ENDING 31ST MARCH 1913.

Name of Teacher	Grade	Salary at 1st April 191	Fixed or Scale	Annual Increment	Increase			Date of Appointment, Transfer, or Resignation	Minute authorising Increase or Appointment	Reference for other changes	Remarks
					Date	From £	To £				

Net Salary	Balance due to Board of Education brought forward	Superannuation Deductions.												Total Deductions for Financial Year	Total Deductions for School Year
		April	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.		
£ s d	£ s d													£ s d	£ s d

SCHOOL YEAR ENDING.....

Salary (less Superannuation Contributions.)											
April	May	June	July	August	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	March
£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d

Amount deducted from Grants by Board of Education	Balance due to Board of Education at end of Financial Year carried forward	Deductions under the National Health Insurance Act, 1911	Total Deductions	Gross Salary	Abstract Book Fo.	Particulars for Estimates for Year ending 31st March 191	
						Salary as at 1st April 191	Increases according to Scale
£ s d	£ s d		£ s d	£ s d		£ s d	£ s d

Form No. 80.—

DISTRICT No.
ELEMENTARY EDUCATION.

BLANKTOWN EDUCATION COMMITTEE.

_____ School, _____ Department.

Salaries of Teachers for the Month of _____ 191_____

Name	Description	Rates of Salaries, &c.			Reference to Minutes showing Increase of Salary or New Appointment		For what period due	When due	Amount	Less Superannuation	Net Salary	Signature of Payee, and date of Receipt
		Per Year	Per Month	Per Week	Page	Minute						
		£ s d	£ s d	£ s d					£ s d	£ s d	£ s d	

I hereby certify that the above Teachers are entitled to their Salaries for the period stated after their respective names, in accordance with the Regulations of the Committee as to payment of Salaries.

_____
Head Teacher.

Date _____

Examined _____
Borough Treasurer.

Form No. 81.—

BLANKTOWN EDUCATION COMMITTEE.

PARTICULARS OF GRANTS RECEIVED for the Year ending 31st March 191 .

School	School No.	Year ending	Date Form sent to Board of Education	Average Attendance					Gross Annual Grant Earned	*Less* Deductions made by Board of Education	Gross Annual Grant Received	Date Received
				B or M	G or M	Infants		Total				
						5 and over	under 5					

Instalments of Fee Grant Received								Total Fee Grant		Aid Grant		Total Gross Grants Received	Abstract Book Fo.	Superannuation Contributions Deducted	Remarks
1st Instalment		2nd Instalment		3rd Instalment		Balance		Average Attendance	Amount	Average Attendance	Amount				
Amount	Date	Amount	Date	Amount	Date	Amount	Date								
£ s d		£ s d		£ s d		£ s d			£ s d		£ s d				

Form No. 82.— No. _____

BLANKTOWN EDUCATION COMMITTEE.

_____ 191____

To _____

_____

DUPLICATE OF ORDER FOR SCHOOL MATERIALS.

For the Intermediate School for Girls, Blanktown.

_____ Head Mistress.

Quantity		Items.	No. on Tender	Fo. of Stock and Stores Book
In Stock and in use	Required			

Amount of Invoice £ : :

(To be filled in by the Head Mistress on receipt of Invoice from Tradesman and before it is despatched to the Office.

Date Goods received _____

(Signed) _____

Head Mistress.

Form No. 82—*(continued).* No. _____

BLANKTOWN EDUCATION COMMITTEE.

_____ 191____

To _____

_____

DUPLICATE OF ORDER FOR SCHOOL MATERIALS.
(To be sent to the Borough Treasurer.)

For the Intermediate School for Girls, Blanktown.

_____ Head Mistress.

	Quantity Required	Items	No. on Tender	

Form No. 82—*(continued).* No. _____

BLANKTOWN EDUCATION COMMITTEE.

To _____ 191____

Dr. to

ORDER FOR SCHOOL MATERIALS.
(To be retained by the Tradesman.)

For the Intermediate School for Girls, Blanktown.

_____ Head Mistress.

_____ Director of Education.

Quantity Required	Items	No. on Tender	

N.B.—This Order is to be retained by the Tradesman, but the attached Invoice must be sent to the School immediately the order has been completed.

All goods must be supplied without delay, and any items not delivered within a month must be struck off and Invoice sent to the School. These items can afterwards be supplied and an account furnished on the Tradesman's own form, giving No. of Order.

INVOICE No. _____

BLANKTOWN EDUCATION COMMITTEE.

Dr. to _____ 191____

For goods supplied to The Intermediate School for Girls, The Parade, Blanktown.

_____ Head Mistress.

_____ Director of Education.

Quantity Required	Items	No. on Tender	Rate or Catalogue Price	To be filled in by the Tradesman £ s d

Examined Total £

Less D/c. @ .....% £

Borough Treasurer.

Received the above Goods _____ 191____

_____ Head Mistress.

This Invoice should be carefully checked by the Head Mistress on receipt of the goods, and *at once* sent to the Borough Treasurer, Education Finance Office, Town Hall, Blanktown.

Form No. 83.—

STOCKS AND STORES BOOK (EDUCATION).

..... Article or Class of Articles.

INWARDS						OUTWARDS				
Date	Invoice No.	Quantity	No.	Price	£ s d	Date	Particulars of Stock Issued	No.	Price	£ s d

Form No. 84.—

CERTIFICATE AS TO PAYMENT OF WAGES.

I Hereby Certify that I have paid to the within-mentioned Workmen the wages opposite their respective names, with the exception of those cases where special requests are attached.

For Borough Treasurer,

In the presence of _____

_____

Foreman.

Form No. 85.—

PARTICULARS OF PLANS SUBMITTED TO BUILDINGS COMMITTEE, on 191

Serial Number 191	Date of Notice 191	Received 191	Situation of Building or intended Building and Nature of Work	Area	Storeys	Fee	Bye-Law Infringed (if any)	Surveyor's Remarks	Decision	Builder	Architect	Owner
				f. in.		£ s d						

Form No. 86.—

Date	Name	Address	Particulars	Cash Sales	No. of Receipt	Credit Sales	Borough Treasurer's Ledger Folio
				£ s d		£ s d	

Form No. 87.—

CLAIMS.

INJURED EMPLOYEE.

Name_____ Address_____

Age next birthday_____ Average weekly earnings_____

Nature of Employment_____

State if regular employee or engaged casually_____

ACCIDENT.

1. Date and Hour_____
2. Where did the accident occur?_____
3. How caused—by what part of Machinery or in what other way? *State fully* .._____
4. How was Employee engaged at the time of accident? .. .._____
5. Nature of injuries received, their results, and probable duration of incapacity_____
6. Name of Overlooker_____
7. Through whose neglect did the accident occur?_____
8. Names of any persons who were present and witnessed the occurrence .. .. .._____
9. If taken to a hospital, state the name thereof, and whether admitted as an in or out patient. Otherwise, give name and address of Medical Attendant .. .. .._____
10. State whether still in hospital, or, if not, when discharged .. .._____
11. If returned to work, state the date_____

No. of Policy_____ Name of Company_____

Claim made, _____ 191

Claim disposed of _____ 191

_____

Borough Treasurer.

Date returned to work _____

Amount of Compensation, and on what basis_____

Date paid to man, and number of receipt _____

Remarks _____

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